

# North Asia Strategic Holdings Limited 北亞策略控股有限公司\*

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 8080)

## 2022/23

### Interim Report 中期業績報告



## CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

**GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.**

**Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.**

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*This report, for which the directors (the “Directors” or the “Board”) of North Asia Strategic Holdings Limited collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “GEM Listing Rules”) for the purpose of giving information with regard to North Asia Strategic Holdings Limited. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.*

## 香港聯合交易所有限公司(「聯交所」) GEM 的特色

**GEM 的定位，乃為中小型公司提供一個上市的市場，此等公司相比起其他在聯交所上市的公司帶有較高投資風險。有意投資的人士應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。**

**由於 GEM 上市公司普遍為中小型公司，在 GEM 買賣的證券可能會較於聯交所主板買賣之證券承受較大的市場波動風險，同時無法保證在 GEM 買賣的證券會有高流通量的市場。**

*香港交易及結算所有限公司及聯交所對本報告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部分內容而產生或因倚賴該等內容而引致之任何損失承擔任何責任。*

*本報告的資料乃遵照聯交所《GEM 證券上市規則》(「GEM 上市規則」)而刊載，旨在提供有關北亞策略控股有限公司的資料；北亞策略控股有限公司的董事(「董事」或「董事會」)願就本報告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何其他事項，足以令致本報告或其所載任何陳述產生誤導。*

## RESULTS

The Board of directors (the “Board”) of North Asia Strategic Holdings Limited (the “Company”) presents the unaudited condensed consolidated results of the Company and its subsidiaries (collectively, the “Group”) for the six months ended 30th September 2022, together with the comparative unaudited figures of the corresponding period in 2021.

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

		Notes 附註	For the six months ended 30th September 截至九月三十日止六個月		For the three months ended 30th September 截至九月三十日止三個月	
			2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收入	3	<b>791,116</b>	1,008,422	<b>370,842</b>	369,026
Cost of sales	銷售成本		<b>(659,124)</b>	(818,638)	<b>(309,323)</b>	(282,914)
Gross profit	毛利		<b>131,992</b>	189,784	<b>61,519</b>	86,112
Other income and gains, net	其他收入及收益·淨額		<b>8,140</b>	18,469	<b>7,110</b>	14,201
Selling and distribution expenses	銷售及分銷費用		<b>(66,711)</b>	(70,443)	<b>(29,726)</b>	(35,559)
General and administrative expenses	一般及行政費用		<b>(113,462)</b>	(87,379)	<b>(53,149)</b>	(41,319)
Other expenses	其他費用		—	(56)	—	(19)
Operating (loss)/profit	經營(虧損)/溢利		<b>(40,041)</b>	50,375	<b>(14,246)</b>	23,416
Finance income	財務收入	4	<b>2,053</b>	2,294	<b>1,411</b>	909
Finance costs	財務費用	4	<b>(2,534)</b>	(1,141)	<b>(1,252)</b>	(818)
(Loss)/profit before income tax	除所得稅前(虧損)/溢利		<b>(40,522)</b>	51,528	<b>(14,087)</b>	23,507
Income tax credit/(expense)	所得稅抵免/(支出)	5	<b>1,280</b>	(11,415)	<b>(564)</b>	626
(LOSS)/PROFIT FOR THE PERIOD	期內(虧損)/溢利		<b>(39,242)</b>	40,113	<b>(14,651)</b>	24,133
(Loss)/earnings per share attributable to ordinary shareholders of the Company	本公司普通股股東應佔每股(虧損)/盈利	6				
Basic (HK cents)	基本(港仙)		<b>(9.2)</b>	12.3	<b>(3.4)</b>	7.4
Diluted (HK cents)	攤薄(港仙)		<b>(9.2)</b>	12.2	<b>(3.4)</b>	7.4

## 業績

北亞策略控股有限公司(「本公司」)董事會(「董事會」)提呈本公司及其附屬公司(合稱「本集團」)截至二零二二年九月三十日止六個月之未經審核簡明綜合業績，連同二零二一年同期之未經審核比較數字。

### 未經審核簡明綜合損益表

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

## 未經審核簡明綜合全面收益表

		For the six months ended 30th September 截至九月三十日止六個月		For the three months ended 30th September 截至九月三十日止三個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
(Loss)/profit for the period	期內(虧損)/溢利	<b>(39,242)</b>	40,113	<b>(14,651)</b>	24,133
OTHER COMPREHENSIVE (LOSS)/INCOME	其他全面(虧損)/收益				
Other comprehensive (loss)/income that may be reclassified to profit or loss in subsequent periods:	可能於其後期間重新分類至損益之其他全面(虧損)/收益：				
Currency translation differences of foreign operations	海外業務之貨幣換算差額	<b>(34,749)</b>	6,025	<b>(18,152)</b>	746
OTHER COMPREHENSIVE (LOSS)/INCOME FOR THE PERIOD, NET OF TAX OF NIL	期內其他全面(虧損)/收益，除零稅項後淨額	<b>(34,749)</b>	6,025	<b>(18,152)</b>	746
TOTAL COMPREHENSIVE (LOSS)/INCOME FOR THE PERIOD	期內全面(虧損)/收益總額	<b>(73,991)</b>	46,138	<b>(32,803)</b>	24,879

**UNAUDITED CONDENSED CONSOLIDATED  
STATEMENT OF FINANCIAL POSITION**

未經審核簡明綜合財務狀況表

		Notes 附註	As at <b>30th September 2022</b> 於二零二二年 九月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	As at 31st March 2022 於二零二二年 三月三十一日 <b>HK\$'000</b> 千港元 (Audited) (經審核)
<b>ASSETS</b>	<b>資產</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	8	<b>116,663</b>	86,180
Investment properties	投資物業	8	<b>239,185</b>	241,710
Intangible assets	無形資產	8	<b>379,092</b>	377,192
Right-of-use assets	使用權資產	8	<b>70,983</b>	70,094
Trade and other receivables	貿易應收款項及其他應收款項	9	<b>13,955</b>	17,360
Deferred tax assets	遞延稅項資產		<b>5,835</b>	2,566
			<b>825,713</b>	795,102
<b>Current assets</b>	<b>流動資產</b>			
Financial assets at fair value through profit or loss	按公允值計入損益之金融資產		<b>114,709</b>	118,263
Inventories	存貨		<b>953,108</b>	954,774
Trade and other receivables	貿易應收款項及其他應收款項	9	<b>519,859</b>	807,078
Pledged deposits	抵押按金		<b>2,672</b>	1,275
Cash and cash equivalents	現金及現金等值項目		<b>447,925</b>	485,495
			<b>2,038,273</b>	2,366,885
<b>Total assets</b>	<b>資產總值</b>		<b>2,863,986</b>	3,161,987
<b>EQUITY</b>	<b>權益</b>			
<b>Equity attributable to shareholders of the Company</b>	<b>本公司股東應佔權益</b>			
Issued capital	已發行股本	11	<b>42,512</b>	42,512
Reserves	儲備		<b>1,330,939</b>	1,404,930
<b>Total equity</b>	<b>權益總額</b>	12	<b>1,373,451</b>	1,447,442

**UNAUDITED CONDENSED CONSOLIDATED  
STATEMENT OF FINANCIAL POSITION** (Continued)

未經審核簡明綜合財務狀況表(續)

		Note 附註	As at 30th September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31st March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
<b>LIABILITIES</b>	<b>負債</b>			
<b>Current liabilities</b>	<b>流動負債</b>			
Other borrowings	其他借貸		<b>6,842</b>	13,326
Trade and other payables	貿易應付款項及其他應付款項	10	<b>1,391,133</b>	1,598,474
Lease liabilities	租賃負債		<b>20,158</b>	14,570
Income tax liabilities	所得稅負債		<b>17,061</b>	27,267
			<b>1,435,194</b>	1,653,637
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Other borrowings	其他借貸		—	1,943
Lease liabilities	租賃負債		<b>55,158</b>	56,723
Deposits received	已收按金		—	2,065
Other non-current liabilities	其他非流動負債		<b>183</b>	177
			<b>55,341</b>	60,908
<b>Total liabilities</b>	<b>負債總額</b>		<b>1,490,535</b>	1,714,545
<b>Total equity and liabilities</b>	<b>權益及負債總額</b>		<b>2,863,986</b>	3,161,987
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>603,079</b>	713,248
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<b>1,428,792</b>	1,508,350

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 未經審核簡明綜合權益變動表

		(Unaudited) (未經審核)		
		Attributable to shareholders of the Company 本公司股東應佔		
		Share capital 股本 HK\$'000 千港元	Reserves 儲備 HK\$'000 千港元	Total 總計 HK\$'000 千港元
<b>Balances as at 1st April 2021</b>	於二零二一年四月一日之結餘	27,258	1,217,809	1,245,067
<b>Comprehensive income</b>	<b>全面收益</b>			
Profit for the period	期內溢利	—	40,113	40,113
<i>Other comprehensive income</i>	<i>其他全面收益</i>			
Currency translation differences of foreign operations	海外業務之貨幣換算差額	—	6,025	6,025
Total other comprehensive income	其他全面收益總額	—	6,025	6,025
<b>Total comprehensive income for the period</b>	<b>期內全面收益總額</b>	—	46,138	46,138
Open offer (note 12)	公開發售(附註12)	5,452	33,255	38,707
Open offer expenses (note 12)	公開發售開支(附註12)	—	(2,411)	(2,411)
Share option exercised (note 11(b))	已行使購股權(附註11(b))	2,717	17,434	20,151
Equity-settled share-based transactions (note 11(b))	以權益結算及以股份付款交易(附註11(b))	—	8,367	8,367
<b>Balances as at 30th September 2021</b>	於二零二一年九月三十日之結餘	35,427	1,320,592	1,356,019

**UNAUDITED CONDENSED CONSOLIDATED  
STATEMENT OF CHANGES IN EQUITY** (Continued)

未經審核簡明綜合權益變動表(續)

		(Unaudited) (未經審核)		
		Attributable to shareholders of the Company		
		本公司股東應佔		
		Share capital	Reserves	Total
		股本	儲備	總計
		HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元
<b>Balances as at 1st April 2022</b>	於二零二二年四月一日之結餘	42,512	1,404,930	1,447,442
<b>Comprehensive loss</b>	全面虧損			
Loss for the period	期內虧損	—	(39,242)	(39,242)
<i>Other comprehensive loss</i>	<i>其他全面虧損</i>			
Currency translation differences of foreign operations	海外業務之貨幣換算差額	—	(34,749)	(34,749)
Total other comprehensive loss	其他全面虧損總額	—	(34,749)	(34,749)
<b>Total comprehensive loss for the period</b>	期內全面虧損總額	—	(73,991)	(73,991)
<b>Balances as at 30th September 2022</b>	於二零二二年九月三十日之結餘	42,512	1,330,939	1,373,451



## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

## 未經審核簡明綜合現金流量表

		For the six months ended 30th September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>經營活動之現金流量</b>		
Net cash flows from/(used in) operating activities	經營活動所產生/(使用)之現金流量淨額	<b>48,232</b>	(131,349)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>投資活動之現金流量</b>		
Additions to property, plant and equipment	添置物業、廠房及設備	<b>(72,555)</b>	(26,975)
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備項目之所得款項	<b>20,198</b>	23,867
Purchase of investment properties	購買投資物業	—	(186,848)
Additions of intangible assets	添置無形資產	<b>(2,000)</b>	(3,500)
Purchases of financial assets at fair value through profit or loss	購買按公允值計入損益之金融資產	<b>(35,052)</b>	—
Receipts from sales of financial assets at fair value through profit or loss	銷售按公允值計入損益之金融資產 之所收款項	<b>39,678</b>	—
Others	其他	<b>256</b>	2,294
Net cash flows used in investing activities	投資活動所使用之現金流量淨額	<b>(49,475)</b>	(191,162)

**UNAUDITED CONDENSED CONSOLIDATED  
STATEMENT OF CASH FLOWS** (Continued)

未經審核簡明綜合現金流量表(續)

For the six months  
ended 30th September  
截至九月三十日止六個月

		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>融資活動之現金流量</b>		
Proceeds from open offer	公開發售所得款項	—	38,707
Open offer expenses	公開發售費用	—	(2,411)
Capital contribution from exercise of share options	來自行使購股權之注資	—	20,151
Repayment of other borrowings	償還其他借貸	<b>(8,427)</b>	(2,526)
Principal portion of lease payments	租賃付款之本金部分	<b>(8,026)</b>	(12,186)
Net cash flows (used in)/from financing activities	融資活動所(使用)/產生之現金流量淨額	<b>(16,453)</b>	41,735
Decrease in cash and cash equivalents	現金及現金等值項目之減少	<b>(17,696)</b>	(280,776)
Cash and cash equivalents at 1st April	於四月一日之現金及現金等值項目	<b>485,495</b>	922,411
Effect of foreign exchange rate changes, net	外匯匯率變動之影響·淨額	<b>(19,874)</b>	(1,717)
Cash and cash equivalents at 30th September	於九月三十日之現金及現金等值項目	<b>447,925</b>	639,918
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等值項目結餘分析</b>		
Cash at banks and on hand	銀行及手頭現金	<b>355,276</b>	542,281
Non-pledged time deposits with original maturity of three months or less when acquired	於取得時原訂到期日為三個月或以下 之無抵押定期存款	<b>92,649</b>	97,637
Cash and cash equivalents as stated in the unaudited condensed consolidated statement of financial position	於未經審核簡明綜合財務狀況表所列 之現金及現金等值項目	<b>447,925</b>	639,918

Notes:

## 1 GENERAL INFORMATION

North Asia Strategic Holdings Limited (the "Company") and its subsidiaries (collectively, the "Group") are principally engaged in the following businesses during the period:

- **hi-tech distribution and services:** trading of surface mount technology ("SMT") assembly equipment, machinery and spare parts and provision of related installation, training, repair and maintenance services for SMT assembly equipment;
- **leasing:** provision of finance to its customers via a wide array of assets under finance lease arrangements and operating lease arrangements, and trading of lease assets; and
- **property and investment holding.**

The Company is a limited liability company incorporated in Bermuda as an exempted company under the Bermuda Companies Act 1981 (the "Companies Act"). The address of its registered office is Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda and that of its principal place of business is Suite 1618, 16th Floor, Jardine House, 1 Connaught Place, Central, Hong Kong.

The Company's ordinary shares are listed on GEM of The Stock Exchange of Hong Kong Limited (the "Stock Exchange").

This report is presented in Hong Kong dollars ("HK\$") and all values are rounded to the nearest thousand except when otherwise indicated.

This report has been approved and authorised for issue by the Company's board of directors on 3rd November 2022.

附註：

## 1 一般資料

北亞策略控股有限公司(「本公司」)及其附屬公司(合稱「本集團」)於期內主要從事以下業務：

- **高科技產品分銷及服務：**表面貼裝技術(「SMT」)組裝設備、機器及零部件貿易，以及提供SMT組裝設備之相關安裝、培訓、維修及保養服務；
- **租賃：**透過融資租賃安排及經營租賃安排下之各種資產向其客戶提供融資以及租賃資產貿易；及
- **物業及投資控股。**

本公司為根據百慕達一九八一年公司法(「公司法」)於百慕達註冊成立之獲豁免有限公司。其註冊辦事處之地址為Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda，而其主要營業地點之地址為香港中環康樂廣場1號怡和大廈16樓1618室。

本公司之普通股於香港聯合交易所有限公司(「聯交所」)GEM上市。

除另有說明外，本報告以港元(「港元」)呈列，所有價值均調整至最接近千位數。

本報告已於二零二二年十一月三日經本公司董事會批准及授權刊發。

## 2 BASIS OF PREPARATION

This report has been prepared to comply with the disclosure requirements of the Rules Governing the Listing of Securities on GEM of The Stock Exchange (the "GEM Listing Rules").

This report does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements for the year ended 31st March 2022.

The accounting policies adopted in the preparation of this unaudited condensed consolidated financial information are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31st March 2022, except for the adoption of the following new and revised Hong Kong Financial Reporting Standards ("HKFRSs") effective as of 1st April 2022.

Amendments to HKFRS 3	<i>Reference to the Conceptual Framework</i>
Amendments to HKFRS 16	<i>Covid-19-Related Rent Concessions beyond 30th June 2021</i>
Amendments to HKAS 16	<i>Property, Plant and Equipment: Proceeds before Intended Use</i>
Amendments to HKAS 37	<i>Onerous Contracts — Cost of Fulfilling a Contract</i>
Annual Improvements to HKFRSs 2018-2020	Amendments to HKFRS 1, HKFRS 9, Illustrative Examples accompanying HKFRS 16 and HKAS 41

The adoption of the above new and revised HKFRSs has had no significant impact on the Group's result and financial position.

## 2 編製基準

本報告乃遵照聯交所《GEM 證券上市規則》(「GEM 上市規則」)之披露規定編製而成。

本報告並不包括年度財務報表之所有資料及披露要求，故應與本集團截至二零二二年三月三十一日止年度之年度綜合財務報表一併閱覽。

除採納以下自二零二二年四月一日生效之新訂及經修訂香港財務報告準則(「香港財務報告準則」)外，編製本未經審核簡明綜合財務資料所採納之會計政策與編製本集團截至二零二二年三月三十一日止年度之年度綜合財務報表所依循者相符。

香港財務報告準則第3號修訂本	<i>概念框架之提述</i>
香港財務報告準則第16號修訂本	<i>2021年6月30日後的2019冠狀病毒病相關租金減免</i>
香港會計準則第16號修訂本	<i>物業、廠房及設備：擬定用途前所得款項</i>
香港會計準則第37號修訂本	<i>虧損性合約—履行合約之成本</i>
香港財務報告準則二零一八年至二零二零年之年度改進	香港財務報告準則第1號、香港財務報告準則第9號、香港財務報告準則第16號所附之闡釋範例及香港會計準則第41號修訂本

採納上述新訂及經修訂香港財務報告準則對本集團之業績及財務狀況並無重大影響。

### 3 REVENUE AND SEGMENT INFORMATION

#### 3.1 Revenue

An analysis of revenue is as follows:

### 3 收入及分類資料

#### 3.1 收入

收入分析如下：

		For the six months ended 30th September 截至九月三十日止六個月		For the three months ended 30th September 截至九月三十日止三個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Revenue from contracts with customers (note)</b>	來自與客戶合約之收入(附註)				
Recognised at a point in time:	於某一時點確認：				
Sales of goods	銷售貨品	726,276	875,315	335,166	290,640
Sales support service	銷售支援服務	17,166	91,056	11,460	52,811
Recognised over time:	按時間確認：				
Commission and other service income	佣金及其他服務收入	23,092	18,546	9,091	11,765
		<b>766,534</b>	984,917	<b>355,717</b>	355,216
<b>Revenue from other sources</b>	來自其他來源之收入				
Income from finance lease arrangements	來自融資租賃安排之收入	3,471	5,936	1,665	2,482
Income from operating lease arrangements	來自經營租賃安排之收入	21,111	17,569	13,460	11,328
		<b>791,116</b>	1,008,422	<b>370,842</b>	369,026
Note:	附註:				
<b>Disaggregated revenue information</b>	<b>分拆收入資料</b>				
<i>Geographic markets</i>	<i>地區市場</i>				
The PRC including Hong Kong	中國·包括香港	751,817	934,445	350,341	326,086
Asia — others	亞洲 — 其他	14,717	50,472	5,376	29,130
Total revenue from contracts with customers	來自與客戶合約之總收入	<b>766,534</b>	984,917	<b>355,717</b>	355,216

### 3 REVENUE AND SEGMENT INFORMATION (Continued)

#### 3.2 Operating segment information

For management purposes, the Group is organised into two major reportable operating segments — hi-tech distribution and services, and leasing. The hi-tech distribution and services operating segment derives revenue from the sales of goods, sales support services, commission and other service income. The leasing operating segment derives revenue from finance lease and operating lease arrangements, and trading of lease assets.

Management monitors the results of the Group's operating segments separately for the purpose of making decisions about resources allocation and performance assessment. Segment performance is evaluated based on reportable segment profit/loss, which is a measure of adjusted profit/loss before income tax. The adjusted profit/loss before income tax is measured consistently with the Group's profit/loss before income tax except that finance income, finance costs, fair value gain/loss from the Group's financial instruments as well as corporate and other unallocated expenses are excluded from such measurement.

Segment assets consist primarily of property, plant and equipment, intangible assets, right-of-use assets, other non-current assets, inventories and trade and other receivables. Unallocated assets comprise investment properties, pledged deposits, cash and cash equivalents, financial assets at fair value through profit or loss, deferred tax assets and corporate and others.

Capital expenditure comprises additions to property, plant and equipment, intangible assets, investment properties and right-of-use assets.

Intersegment sales and transfers are transacted with reference to the selling prices used for sales made to third parties at the then prevailing market prices.

### 3 收入及分類資料(續)

#### 3.2 經營分類資料

就管理而言，本集團分為兩個主要可申報經營分類 — 高科技產品分銷及服務以及租賃。高科技產品分銷及服務經營分類之收入源自銷售貨品、銷售支援服務、佣金及其他服務收入。租賃經營分類之收入源自融資租賃及經營租賃安排以及租賃資產貿易。

管理層分開監察本集團經營分類之業績，以便作出有關資源分配及表現評估之決策。分類表現按可申報分類溢利／虧損（即經調整除所得稅前溢利／虧損之基準）評估。經調整除所得稅前溢利／虧損之計量方式與本集團除所得稅前溢利／虧損之計量方式一致，惟財務收入、財務費用、本集團金融工具之公允價值收益／虧損以及企業及其他未分配費用在計量時不包括在內。

分類資產主要包括物業、廠房及設備、無形資產、使用權資產、其他非流動資產、存貨以及貿易應收款項及其他應收款項。未分配資產包括投資物業、抵押按金、現金及現金等值項目、公允值計入損益之金融資產、遞延稅項資產以及企業及其他。

資本開支包括添置物業、廠房及設備、無形資產、投資物業及使用權資產。

分部間銷售及轉讓乃按當前現行市價參考向第三方進行銷售的售價進行交易。

### 3 REVENUE AND SEGMENT INFORMATION (Continued)

#### 3.2 Operating segment information (Continued)

The operating segment results for the period are as follows:

		For the six months ended 30th September 2022 (Unaudited) 截至二零二二年九月三十日止六個月 (未經審核)		
		Hi-tech distribution and services operation 高科技產品 分銷及服務 業務 HK\$'000 千港元	Leasing operation 租賃 業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Revenue	收入			
— Sales to external customers	— 對外客戶銷售	736,875	54,241	791,116
Segment results	分類業績	(7,439)	637	(6,802)
Gain on disposal of financial assets at fair value through profit or loss	出售按公允值計入損益之金融資產之收益			7
Change in fair value of financial assets at fair value through profit or loss	按公允值計入損益之金融資產之公允值變動			664
Finance income	財務收入			2,053
Finance costs	財務費用			(2,534)
Corporate and other unallocated expenses	企業及其他未分配費用			(33,910)
Loss before income tax	除所得稅前虧損			(40,522)
Income tax credit	所得稅抵免			1,280
Loss for the period	期內虧損			(39,242)
Capital expenditure	資本開支	31,290	52,579	83,869
Corporate and other unallocated expenditure	企業及其他未分配開支			4,050
				87,919
Depreciation	折舊	13,973	14,959	28,932
Corporate and other unallocated depreciation	企業及其他未分配折舊			4,414
				33,346
Reversal of impairment of trade and finance lease receivables, net	貿易及融資租賃應收款項減值撥回，淨額	(4,034)	(79)	(4,113)
Loss on disposal of items of property, plant and equipment	出售物業、廠房及設備項目之虧損	(529)	(518)	(1,047)

### 3 收入及分類資料(續)

#### 3.2 經營分類資料(續)

期內經營分部業績如下：

For the six months ended 30th September 2022  
(Unaudited)  
截至二零二二年九月三十日止六個月  
(未經審核)

	Hi-tech distribution and services operation 高科技產品 分銷及服務 業務 HK\$'000 千港元	Leasing operation 租賃 業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Revenue			
— Sales to external customers	736,875	54,241	791,116
Segment results	(7,439)	637	(6,802)
Gain on disposal of financial assets at fair value through profit or loss			7
Change in fair value of financial assets at fair value through profit or loss			664
Finance income			2,053
Finance costs			(2,534)
Corporate and other unallocated expenses			(33,910)
Loss before income tax			(40,522)
Income tax credit			1,280
Loss for the period			(39,242)
Capital expenditure	31,290	52,579	83,869
Corporate and other unallocated expenditure			4,050
			87,919
Depreciation	13,973	14,959	28,932
Corporate and other unallocated depreciation			4,414
			33,346
Reversal of impairment of trade and finance lease receivables, net	(4,034)	(79)	(4,113)
Loss on disposal of items of property, plant and equipment	(529)	(518)	(1,047)

### 3 REVENUE AND SEGMENT INFORMATION (Continued)

#### 3.2 Operating segment information (Continued)

		For the six months ended 30th September 2021 (Unaudited) 截至二零二一年九月三十日止六個月 (未經審核)		
		Hi-tech distribution and services operation 高科技產品 分銷及服務 業務 HK\$'000 千港元	Leasing operation 租賃 業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Revenue	收入			
— Sales to external customers	— 對外客戶銷售	925,991	82,431	1,008,422
Segment results	分類業績	89,108	2,581	91,689
Other expenses	其他費用			(56)
Finance income	財務收入			2,294
Finance costs	財務費用			(1,141)
Corporate and other unallocated expenses	企業及其他未分配費用			(41,258)
Profit before income tax	除所得稅前溢利			51,528
Income tax expense	所得稅支出			(11,415)
Profit for the period	期內溢利			40,113
Capital expenditure	資本開支	12,283	35,802	48,085
Corporate and other unallocated expenditure	企業及其他未分配開支			254,143
				302,228
Depreciation	折舊	10,355	12,258	22,613
Corporate and other unallocated depreciation	企業及其他未分配折舊			1,184
				23,797
Impairment/(reversal of impairment) of trade and finance lease receivables, net	貿易及融資租賃應收款項減值/(減值撥回)淨額	215	(98)	117
Gain on disposal of items of property, plant and equipment	出售物業、廠房及設備項目之收益	2,857	6,484	9,341

### 3 收入及分類資料(續)

#### 3.2 經營分類資料(續)

For the six months ended 30th September 2021  
(Unaudited)  
截至二零二一年九月三十日止六個月  
(未經審核)

Hi-tech distribution and services operation 高科技產品 分銷及服務 業務 HK\$'000 千港元	Leasing operation 租賃 業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
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Revenue	收入			
— Sales to external customers	— 對外客戶銷售	925,991	82,431	1,008,422
Segment results	分類業績	89,108	2,581	91,689
Other expenses	其他費用			(56)
Finance income	財務收入			2,294
Finance costs	財務費用			(1,141)
Corporate and other unallocated expenses	企業及其他未分配費用			(41,258)
Profit before income tax	除所得稅前溢利			51,528
Income tax expense	所得稅支出			(11,415)
Profit for the period	期內溢利			40,113
Capital expenditure	資本開支	12,283	35,802	48,085
Corporate and other unallocated expenditure	企業及其他未分配開支			254,143
				302,228
Depreciation	折舊	10,355	12,258	22,613
Corporate and other unallocated depreciation	企業及其他未分配折舊			1,184
				23,797
Impairment/(reversal of impairment) of trade and finance lease receivables, net	貿易及融資租賃應收款項減值/(減值撥回)淨額	215	(98)	117
Gain on disposal of items of property, plant and equipment	出售物業、廠房及設備項目之收益	2,857	6,484	9,341



### 3 REVENUE AND SEGMENT INFORMATION (Continued)

#### 3.2 Operating segment information (Continued)

The segment assets at the end of the reporting period are as follows:

		<b>Hi-tech distribution and services operation</b>	<b>Leasing operation</b>	<b>Total</b>
		高科技產品 分銷及服務 業務	租賃 業務	總計
		<b>HK\$'000</b>	<b>HK\$'000</b>	<b>HK\$'000</b>
		千港元	千港元	千港元
<b>As at 30th September 2022 (Unaudited)</b>	於二零二二年九月三十日 (未經審核)			
Segment assets	分類資產	<b>1,784,395</b>	<b>260,791</b>	<b>2,045,186</b>
Unallocated assets:	未分配資產：			
Investment properties	投資物業			<b>239,185</b>
Deferred tax assets	遞延稅項資產			<b>5,835</b>
Financial assets at fair value through profit or loss	按公允值計入損益之金融資產			<b>114,709</b>
Pledged deposits	抵押按金			<b>2,672</b>
Cash and cash equivalents	現金及現金等值項目			<b>447,925</b>
Corporate and others	企業及其他			<b>8,474</b>
Total assets per the unaudited condensed consolidated statement of financial position	未經審核簡明綜合財務狀況表內之資產總值			<b>2,863,986</b>

### 3 收入及分類資料 (續)

#### 3.2 經營分類資料 (續)

於報告期末之分類資產如下：

### 3 REVENUE AND SEGMENT INFORMATION (Continued)

#### 3.2 Operating segment information (Continued)

	Hi-tech distribution and services operation 高科技產品 分銷及服務 業務 HK\$'000 千港元	Leasing operation 租賃 業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元	
<b>As at 31st March 2022 (Audited)</b>	<b>於二零二二年三月三十一日(經審核)</b>			
Segment assets	分類資產	2,040,792	262,102	2,302,894
Unallocated assets:	未分配資產：			
Investment properties	投資物業			241,710
Deferred tax assets	遞延稅項資產			2,566
Financial assets at fair value through profit or loss	按公允值計入損益之金融資產			118,263
Pledged deposits	抵押按金			1,275
Cash and cash equivalents	現金及現金等值項目			485,495
Corporate and others	企業及其他			9,784
Total assets per the consolidated statement of financial position	綜合財務狀況表內之資產總計			3,161,987

### 3 收入及分類資料(續)

#### 3.2 經營分類資料(續)

	Hi-tech distribution and services operation 高科技產品 分銷及服務 業務 HK\$'000 千港元	Leasing operation 租賃 業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
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### 3 REVENUE AND SEGMENT INFORMATION (Continued)

#### 3.2 Operating segment information (Continued)

##### Geographical information

(a) Revenue from external customers

The Group's activities are conducted predominantly in Hong Kong, Mainland China and the rest of Asia. Revenue by geographical location is determined on the basis of the destination of shipment of goods for the hi-tech distribution and service operating segment and the location of the customers by the leasing operation segment.

The following table provides an analysis of the Group's revenue by geographical location:

		For the six months ended 30th September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
The PRC including Hong Kong	中國·包括香港	776,399	957,950
Asia — others	亞洲 — 其他	14,717	50,472
		<b>791,116</b>	1,008,422

(b) Non-current assets

The geographic information of non-current assets is not presented since over 90% of the Group's non-current assets are located in the PRC (including Hong Kong).

### 3 收入及分類資料(續)

#### 3.2 經營分類資料(續)

##### 地區資料

(a) 來自對外客戶之收入

本集團業務主要於香港、中國內地及亞洲其他地方進行。按地理位置劃分之收入按高科技產品分銷及服務經營分類付運貨品之目的地及租賃業務分類客戶之所在地釐定。

下表提供按地理位置劃分之本集團收入分析：

(b) 非流動資產

由於本集團逾90%之非流動資產位於中國(包括香港)，故並無呈列非流動資產之地區資料。

### 3 REVENUE AND SEGMENT INFORMATION (Continued)

#### 3.2 Operating segment information (Continued)

##### Information about major customers

During the six months ended 30th September 2022, revenue of HK\$101,195,000 was derived from sales to a customer of the hi-tech distribution and services operating segment, which accounted for more than 10% of the Group's total revenue.

Revenue from major customer is set out as below:

		For the six months ended 30th September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Customer 1	客戶 1	101,195	N/A* 不適用*

\* Less than 10% of the Group's total revenue.

### 3 收入及分類資料(續)

#### 3.2 經營分類資料(續)

##### 有關主要客戶之資料

於截至二零二二年九月三十日止六個月，收入101,195,000港元乃來自向高科技產品分銷及服務經營分類一名客戶作出之銷售，佔本集團總收入多於10%。

來自主要客戶之收入載列如下：

		For the six months ended 30th September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Customer 1	客戶 1	101,195	N/A* 不適用*

\* 佔本集團總收入少於10%。

#### 4 FINANCE INCOME AND COSTS

An analysis of finance income and costs is as follows:

		For the six months ended 30th September 截至九月三十日止六個月		For the three months ended 30th September 截至九月三十日止三個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Finance income:</b>	<b>財務收入：</b>				
Interest income from bank deposits	銀行存款之利息收入	2,053	2,294	1,411	909
<b>Finance costs:</b>	<b>財務費用：</b>				
Interest on other borrowings	其他借貸之利息	645	242	488	189
Interest on lease liabilities	租賃負債之利息	1,889	899	764	629
		<b>2,534</b>	1,141	<b>1,252</b>	818

#### 5 INCOME TAX (CREDIT)/EXPENSE

The Company is exempted from taxation in Bermuda until 2035. Hong Kong profits tax has been calculated at the rate of 16.5% (2021: 16.5%) on the estimated assessable profits for the period, except for one subsidiary of the Group which is a qualifying entity under the two-tiered profits tax rates regime. The first HK\$2,000,000 (2021: HK\$2,000,000) of assessable profits of this subsidiary is taxed at 8.25% (2021: 8.25%) and the remaining assessable profits are taxed at 16.5% (2021: 16.5%).

Subsidiaries established in Mainland China are subject to the Mainland China corporate income tax at the standard rate of 25% (2021: 25%).

#### 4 財務收入及費用

財務收入及費用分析如下：

		For the six months ended 30th September 截至九月三十日止六個月		For the three months ended 30th September 截至九月三十日止三個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Finance income:</b>	<b>財務收入：</b>				
Interest income from bank deposits	銀行存款之利息收入	2,053	2,294	1,411	909
<b>Finance costs:</b>	<b>財務費用：</b>				
Interest on other borrowings	其他借貸之利息	645	242	488	189
Interest on lease liabilities	租賃負債之利息	1,889	899	764	629
		<b>2,534</b>	1,141	<b>1,252</b>	818

#### 5 所得稅(抵免)/支出

本公司獲豁免繳納百慕達稅項直至二零三五年。香港利得稅就期內估計應課稅溢利按稅率16.5% (二零二一年：16.5%) 計算，惟本集團根據利得稅率兩級制為合資格實體之一間附屬公司除外。該附屬公司首2,000,000港元 (二零二一年：2,000,000港元) 之應課稅溢利按稅率8.25% (二零二一年：8.25%) 繳稅，而餘下應課稅溢利則按稅率16.5% (二零二一年：16.5%) 繳稅。

於中國內地成立之附屬公司須按25% (二零二一年：25%) 之標準稅率繳納中國內地企業所得稅。

## 5 INCOME TAX (CREDIT)/EXPENSE (Continued)

The amounts of income tax (credit)/expense recorded in the unaudited condensed consolidated statement of profit or loss represent:

		For the six months ended 30th September 截至九月三十日止六個月		For the three months ended 30th September 截至九月三十日止三個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Current taxation	當期稅項				
Hong Kong profits tax	香港利得稅				
— current period	— 本期間	—	13,347	—	4,577
— over-provision in prior year	— 過往年度超額撥備	—	(5,063)	—	(5,063)
Mainland China corporate income tax	中國內地企業所得稅				
— current period	— 本期間	2,487	1,057	715	917
— (over)/under-provision in prior year	— 過往年度(超額撥備)/撥備不足	(497)	2,474	—	(1,038)
Deferred	遞延	(3,270)	(400)	(151)	(19)
		(1,280)	11,415	564	(626)

## 6 (LOSS)/EARNINGS PER SHARE

Basic (loss)/earnings per share is calculated by dividing the Group's (loss)/profit attributable to shareholders of the Company by the weighted average number of ordinary shares in issue during the period.

The weighted average number of ordinary shares adopted in the calculation of the basic and diluted earnings per share for the six months ended 30th September 2021 has been adjusted to reflect the impact of the Open Offer (as defined in note 12 of this unaudited condensed consolidated financial information) completed on 13th May 2021.

The calculation of the diluted earnings per share amounts for the six months ended 30th September 2021 was based on the profit for the period attributable to ordinary shareholders of the Company. The weighted average number of ordinary shares used in the calculation was the total of the number of ordinary shares in issue during the period, as used in the basic earnings per share calculation, and the weighted average number of ordinary shares assumed to have been issued at no consideration on the deemed exercise of all share options.

No adjustment had been made to the basic loss per share amount presented for the six months ended 30th September 2022 in respect of a dilution as the impact of the share options had an anti-dilutive effect on the basic loss per share amount presented.

## 5 所得稅(抵免)/支出(續)

於未經審核簡明綜合損益表入賬之所得稅(抵免)/支出金額指：

		For the six months ended 30th September 截至九月三十日止六個月		For the three months ended 30th September 截至九月三十日止三個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Current taxation	當期稅項				
Hong Kong profits tax	香港利得稅				
— current period	— 本期間	—	13,347	—	4,577
— over-provision in prior year	— 過往年度超額撥備	—	(5,063)	—	(5,063)
Mainland China corporate income tax	中國內地企業所得稅				
— current period	— 本期間	2,487	1,057	715	917
— (over)/under-provision in prior year	— 過往年度(超額撥備)/撥備不足	(497)	2,474	—	(1,038)
Deferred	遞延	(3,270)	(400)	(151)	(19)
		(1,280)	11,415	564	(626)

## 6 每股(虧損)/盈利

每股基本(虧損)/盈利乃透過將本公司股東應佔本集團之(虧損)/溢利除以期內已發行普通股之加權平均數計算。

計算截至二零二一年九月三十日止六個月之每股基本及攤薄盈利時採用的普通股之加權平均數已予以調整，以反映於二零二一年五月十三日完成之公開發售(定義見未經審核簡明綜合財務資料附註12)之影響。

截至二零二一年九月三十日止六個月之每股攤薄盈利乃按本公司普通股股東應佔期內溢利計算。於計算時使用之普通股加權平均數是用於計算每股基本盈利時使用之期內已發行普通股總數，以及假設因視為行使所有購股權而已無償發行之普通股加權平均數。

截至二零二二年九月三十日止六個月，概無就攤薄對呈列之每股基本虧損金額作出調整，乃由於購股權對呈列之每股基本虧損具有反攤薄作用之影響。

## 6 (LOSS)/EARNINGS PER SHARE (Continued)

The calculation of basic and diluted earnings per share amount are based on:

	For the six months ended 30th September 截至九月三十日止六個月		For the three months ended 30th September 截至九月三十日止三個月	
	2022 二零二二年 (Unaudited) (未經審核)	2021 二零二一年 (Unaudited) (未經審核)	2022 二零二二年 (Unaudited) (未經審核)	2021 二零二一年 (Unaudited) (未經審核)
<b>(Loss)/earnings</b> (Loss)/profit attributable to shareholders of the Company, used in the basic and diluted (loss)/earnings per share calculation (HK\$'000)	<b>(39,242)</b>	40,113	<b>(14,651)</b>	24,133
<b>Shares</b> Weighted average number of ordinary shares in issue, used in the basic (loss)/earnings per share calculation	<b>425,125,311</b>	326,746,426	<b>425,125,311</b>	326,746,426
Effect of dilution — weighted average number of ordinary shares: Assumed to have been issued at no consideration on deemed exercise of all share options outstanding during the period	—	751,559	—	751,559
Weighted average number of ordinary shares in issue, used in the diluted (loss)/earnings per share calculation	<b>425,125,311</b>	327,497,985	<b>425,125,311</b>	327,497,985

## 7 DIVIDENDS

The Directors do not recommend the payment of an interim dividend for the six months ended 30th September 2022 (2021: Nil).

## 6 每股(虧損)/盈利(續)

每股基本及攤薄盈利之計算基準如下：

	For the six months ended 30th September 截至九月三十日止六個月		For the three months ended 30th September 截至九月三十日止三個月	
	2022 二零二二年 (Unaudited) (未經審核)	2021 二零二一年 (Unaudited) (未經審核)	2022 二零二二年 (Unaudited) (未經審核)	2021 二零二一年 (Unaudited) (未經審核)
<b>(Loss)/earnings</b> (Loss)/profit attributable to shareholders of the Company, used in the basic and diluted (loss)/earnings per share calculation (HK\$'000)	<b>(39,242)</b>	40,113	<b>(14,651)</b>	24,133
<b>Shares</b> Weighted average number of ordinary shares in issue, used in the basic (loss)/earnings per share calculation	<b>425,125,311</b>	326,746,426	<b>425,125,311</b>	326,746,426
Effect of dilution — weighted average number of ordinary shares: Assumed to have been issued at no consideration on deemed exercise of all share options outstanding during the period	—	751,559	—	751,559
Weighted average number of ordinary shares in issue, used in the diluted (loss)/earnings per share calculation	<b>425,125,311</b>	327,497,985	<b>425,125,311</b>	327,497,985

## 7 股息

董事不建議派付截至二零二二年九月三十日止六個月之中期股息(二零二一年：無)。

## 8 CAPITAL EXPENDITURE

## 8 資本開支

		Property, plant and equipment 物業、廠房 及設備 HK\$'000 千港元 (Unaudited) (未經審核)	Investment properties 投資物業 HK\$'000 千港元 (Unaudited) (未經審核)	Intangible assets 無形資產 HK\$'000 千港元 (Unaudited) (未經審核)	Right-of-use assets 使用權資產 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
<b>At 1st April 2022</b>	於二零二二年四月一日	<b>86,180</b>	<b>241,710</b>	<b>377,192</b>	<b>70,094</b>	<b>775,176</b>
<b>Additions</b>	添置	<b>72,555</b>	<b>—</b>	<b>2,000</b>	<b>13,364</b>	<b>87,919</b>
<b>Disposals</b>	出售	<b>(21,245)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(21,245)</b>
<b>Depreciation</b>	折舊	<b>(19,674)</b>	<b>(2,525)</b>	<b>(100)</b>	<b>(11,047)</b>	<b>(33,346)</b>
<b>Exchange realignments</b>	匯兌調整	<b>(1,153)</b>	<b>—</b>	<b>—</b>	<b>(1,428)</b>	<b>(2,581)</b>
<b>At 30th September 2022</b>	於二零二二年九月三十日	<b>116,663</b>	<b>239,185</b>	<b>379,092</b>	<b>70,983</b>	<b>805,923</b>
At 1st April 2021	於二零二一年四月一日	78,670	—	373,692	12,974	465,336
Additions	添置	26,975	244,271	3,500	27,482	302,228
Disposals	出售	(14,526)	—	—	—	(14,526)
Depreciation	折舊	(15,597)	(23)	—	(8,177)	(23,797)
Exchange realignments	匯兌調整	2,306	—	—	78	2,384
At 30th September 2021	於二零二一年九月三十日	77,828	244,248	377,192	32,357	731,625



## 9 TRADE AND OTHER RECEIVABLES

## 9 貿易應收款項及其他應收款項

		As at 30th September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31st March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables	貿易應收款項	347,648	472,067
Less: Impairment of trade receivables	減：貿易應收款項減值	(8,582)	(11,862)
		<b>339,066</b>	460,205
Bills receivable	應收票據	7,452	143,448
Less: Impairment of bills receivable	減：應收票據減值	(65)	(819)
		<b>7,387</b>	142,629
Trade and bills receivables, net (note (a))	貿易應收款項及應收票據，淨額(附註(a))	<b>346,453</b>	602,834
Finance lease receivables	融資租賃應收款項	48,201	62,184
Less: Impairment of finance lease receivables	減：融資租賃應收款項減值	(522)	(601)
Finance lease receivables, net (note (b))	融資租賃應收款項，淨額(附註(b))	47,679	61,583
Less: Non-current portion*	減：非流動部分*	(9,603)	(11,206)
Finance lease receivables, net, current portion (note (b))	融資租賃應收款項，淨額，流動部分(附註(b))	<b>38,076</b>	50,377
Prepayments, deposits and other receivables, net	預付款項、按金及其他應收款項，淨額	139,682	160,021
Less: Non-current portion*	減：非流動部分*	(4,352)	(6,154)
Prepayments, deposits and other receivables, net, current portion	預付款項、按金及其他應收款項，淨額，流動部分	<b>135,330</b>	153,867
Total trade and other receivables, current portion	貿易應收款項及其他應收款項總額，流動部分	<b>519,859</b>	807,078
* Total trade and other receivables, non-current portion	* 貿易應收款項及其他應收款項總額，非流動部分	<b>13,955</b>	17,360

## 9 TRADE AND OTHER RECEIVABLES (Continued)

### (a) Trade and bills receivables, net

The Group's trading terms with its customers of hi-tech distribution and service operation are mainly on letters of credit or documents against payment, and in some cases granting a credit period of 5 to 180 days. Payment in advance is normally required. In respect of the Group's operating leasing operation, trade receivables are settled based on the terms stipulated in the lease agreements. The Group seeks to maintain strict control over its outstanding receivables to minimise credit risk. Overdue balances are reviewed regularly by senior management. Since the Group's trade and bills receivables relate to a large number of diversified customers, there is no significant concentration of credit risk. Except for a trade receivable with a carrying amount of HK\$14,457,000 which was fully covered by a deposit received, the Group does not hold any collateral or other credit enhancements over its trade and bills receivable balances.

An ageing analysis of trade and bills receivables, based on the invoice date and net of loss allowance, as at the end of the reporting period is as follows:

		As at 30th September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31st March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
3 months or less	三個月或以下	279,725	562,466
4 to 6 months	四至六個月	21,131	15,198
7 to 9 months	七至九個月	37,767	2,909
10 to 12 months	十至十二個月	1,424	845
Over 12 months	超過十二個月	6,406	21,416
		<b>346,453</b>	602,834

## 9 貿易應收款項及其他應收款項(續)

### (a) 貿易應收款項及應收票據，淨額

本集團與高科技產品分銷及服務業務客戶進行交易之條款以信用證或付款交單為主，而個別客戶會獲授介乎5日至180日不等之信貸期。一般須預先付款。就本集團之經營租賃業務而言，貿易應收款項乃根據租賃協議所訂明之條款償還。本集團尋求對其未收取之應收款項維持嚴格控制以盡量減低信貸風險。高級管理層會定期檢討逾期結餘。由於本集團之貿易應收款項及應收票據涉及大量不同客戶，故並無重大集中之信貸風險。除了以已收全數按金作保障的賬面值為14,457,000港元之貿易應收款項外，本集團並無就其貿易應收款項及應收票據結餘持有任何抵押品或其他信用提升之保障。

於報告期末，貿易應收款項及應收票據按發票日期及扣除虧損撥備後之賬齡分析如下：

## 9 TRADE AND OTHER RECEIVABLES (Continued)

### (b) Finance lease receivables, net

	<b>As at 30th September 2022</b>	As at 31st March 2022
	於二零二二年 九月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	於二零二二年 三月三十一日 <b>HK\$'000</b> 千港元 (Audited) (經審核)
Gross investment in finance leases	<b>50,499</b>	64,574
Less: Unearned finance lease income	<b>(2,298)</b>	(2,390)
Present value of minimum lease amounts receivables	<b>48,201</b>	62,184
Less: Accumulated allowance for impairment	<b>(522)</b>	(601)
Less: Current portion	<b>47,679</b> <b>(38,076)</b>	61,583 (50,377)
Non-current portion	<b>9,603</b>	11,206

At 31st March 2022, certain of the Group's borrowings were secured by finance lease receivables of HK\$2,183,000.

於二零二二年三月三十一日，本集團若干借貸以融資租賃應收款項2,183,000港元作抵押。

## 9 貿易應收款項及其他應收款項(續)

### (b) 融資租賃應收款項，淨額

## 9 TRADE AND OTHER RECEIVABLES (Continued)

### (b) Finance lease receivables, net (Continued)

#### Gross amounts and present values

The analysis of the Group's gross investment in finance leases and present value of minimum lease amounts receivable under finance leases by relevant maturity groupings at the end of the reporting period is as follows:

## 9 貿易應收款項及其他應收款項(續)

### (b) 融資租賃應收款項，淨額(續)

#### 總金額及現值

按於報告期末之相關到期情況劃分，本集團之融資租賃總投資及根據融資租賃應收之最低租金現值分析如下：

		Gross amounts		Present values	
		總金額		現值	
		As at 30th September 2022	As at 31st March 2022	As at 30th September 2022	As at 31st March 2022
		於二零二二年九月三十日	於二零二二年三月三十一日	於二零二二年九月三十日	於二零二二年三月三十一日
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		(未經審核)	(經審核)	(未經審核)	(經審核)
Within one year	一年內	40,612	53,107	38,076	50,377
After one year but not more than two years	一年後但不超過兩年	9,887	11,467	9,603	11,206
		<b>50,499</b>	64,574	<b>47,679</b>	61,583

## 10 TRADE AND OTHER PAYABLES

## 10 貿易應付款項及其他應付款項

		As at 30th September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31st March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade and bills payables (note)	貿易應付款項及應付票據(附註)	332,492	508,141
Accrual for operating expenses	經營費用之應計開支	125,638	114,601
Receipts in advance	預收款項	372	3,200
Contract liabilities	合約負債	910,839	939,826
Deposits received	已收按金	139	10,407
Other payables	其他應付款項	21,653	22,299
		<b>1,391,133</b>	1,598,474

Note:

The ageing analysis of trade and bills payables, based on the invoice date, is as follows:

附註：

貿易應付款項及應付票據按發票日期之賬齡分析如下：

		As at 30th September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31st March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
3 months or less	三個月或以下	279,927	436,912
4 to 6 months	四至六個月	30,376	24,468
7 to 9 months	七至九個月	8,789	4,903
10 to 12 months	十至十二個月	3,741	10,472
Over 12 months	超過十二個月	9,659	31,386
		<b>332,492</b>	508,141

## 11 SHARE CAPITAL

### (a) Share capital of the Company

	Ordinary shares of HK\$0.01 each 每股0.01港元之普通股		Preference shares of HK\$0.01 each 每股0.01港元之優先股		Total 總額 HK\$'000 千港元
	Number of shares 股份數目 '000 千股	Ordinary share capital 普通股股本 HK\$'000 千港元	Number of shares 股份數目 '000 千股	Preference share capital 優先股股本 HK\$'000 千港元	
Authorised: 法定： At 1st April 2021, 於二零二一年四月一日、 31st March 2022, 二零二二年三月三十一日、 1st April 2022 and 二零二二年四月一日及 30th September 2022 二零二二年九月三十日 – HK\$0.1 each 每股面值0.1港元	4,000,000	400,000	3,000,000	300,000	700,000
Issued: 已發行： At 1st April 2021 於二零二一年四月一日	272,581	27,258	–	–	27,258
Open offer 公開發售	54,516	5,452	–	–	5,452
Share options exercised 已行使購股權	27,176	2,717	–	–	2,717
Placing of new shares 配售新股份	70,852	7,085	–	–	7,085
At 31st March 2022, 於二零二二年三月三十一日、 1st April 2022 and 二零二二年四月一日及 30th September 2022 二零二二年九月三十日	425,125	42,512	–	–	42,512

Details of the Company's movements in share capital and reserves are included in note 12 to the interim financial information.

### (b) Share options of the Company

On 4th September 2014, the shareholders of the Company approved the adoption of a share option scheme (the "2014 Scheme"). Under the terms of the 2014 Scheme, the Board may at its discretion offer share options to any employee, agent, consultant or representative of the Company or any subsidiary, including any executive or non-executive Director of the Company or any subsidiary or any other person whom the Board considers, in its sole discretion, has contributed or will contribute to the Group (the "Participants"). The principal purpose of the 2014 Scheme is to reward the Participants who have contributed or will contribute to the Group and to encourage the Participants to work towards enhancing the value of the Company and its shares for the benefit of the Company and its shareholders as a whole. The 2014 Scheme shall be valid and effective for a period of ten years commencing on the adoption date.

## 11 股本

### (a) 本公司股本

有關本公司之股本及儲備變動詳情載於中期財務資料附註12。

### (b) 本公司購股權

於二零一四年九月四日，本公司股東批准採納購股權計劃（「二零一四年計劃」）。根據二零一四年計劃之條款，董事會可酌情向本公司或任何附屬公司之任何僱員、代理、顧問或代表，包括本公司或任何附屬公司之任何執行或非執行董事或董事會按其絕對酌情判斷對本集團作出貢獻或將作出貢獻之任何其他人士（「參與者」）授出購股權。二零一四年計劃主要旨在獎勵對本集團作出貢獻或將作出貢獻之參與者，並鼓勵參與者以本公司及其股東之整體利益為目標，努力提升本公司及其股份之價值。二零一四年計劃由採納日期起計十年期間內有效及生效。

## 11 SHARE CAPITAL (Continued)

### (b) Share options of the Company (Continued)

The movement in the number of share options outstanding and their related weighted average exercise price are as follows:

		Weight average exercise price per share 每股加權 平均行使價 HK\$ 港元	Number of share options 購股權 數目
At 1st April 2020, 31st March 2021 and 1st April 2021	於二零二零年四月一日、二零二一年三月三十一日 及二零二一年四月一日	0.98	14,931,200
Adjusted upon open offer	公開發售後調整	—	165,533
Exercised during the period	期內行使	0.74	(27,176,345)
Granted during the period	期內授出	0.71	19,484,000
At 30th September 2021	於二零二一年九月三十日	1.14	7,404,388
At 31st March 2022, 1st April 2022 and 30th September 2022	於二零二二年三月三十一日、二零二二年四月一日及 二零二二年九月三十日	<b>0.87</b>	<b>18,928,388</b>

During the six months ended 30th September 2022, no share options granted were exercised.

The weight average closing price at the date of exercise for share options exercised during the six months ended 30th September 2021 was HK\$0.84 per share.

## 11 股本(續)

### (b) 本公司購股權(續)

尚未行使之購股權數目變動及其有關加權平均行使價如下：

截至二零二二年九月三十日止六個月，概無已授出購股權獲行使。

截至二零二一年九月三十日止六個月內行使之購股權於行使日期的加權平均收市價為每股0.84港元。

## 11 SHARE CAPITAL (Continued)

### (b) Share options of the Company (Continued)

The exercise price and exercise period of the share options outstanding as at the end of the reporting period are as follows:

#### As at 30th September 2022

Number of options 購股權數目	Exercise price* 行使價* HK\$ per share 每股港元	Exercise period 行使期
7,404,388	1.14	16th August 2017 – 15th August 2027 二零一七年八月十六日至二零二七年八月十五日
11,524,000	0.70	24th December 2021 – 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日
<u>18,928,388</u>		

#### As at 30th September 2021

Number of options 購股權數目	Exercise price* 行使價* HK\$ per share 每股港元	Exercise period 行使期
7,404,388	1.14	16th August 2017 – 15th August 2027 二零一七年八月十六日至二零二七年八月十五日

\* The exercise price of the share options is subject to adjustment in the case of rights or bonus issues, or other similar changes in the Company's share capital.

The fair value of the share options granted during the six months ended 30th September 2021, determined using a binomial model, was approximately HK\$8,367,000. The Group had recognised a share option expense of HK\$8,367,000 during the six months ended 30th September 2021. No share option was granted during the six months ended 30th September 2022.

## 11 股本(續)

### (b) 本公司購股權(續)

於報告期末，尚未行使之購股權的行使價及行使期如下：

#### 於二零二二年九月三十日

Number of options 購股權數目	Exercise price* 行使價* HK\$ per share 每股港元	Exercise period 行使期
7,404,388	1.14	16th August 2017 – 15th August 2027 二零一七年八月十六日至二零二七年八月十五日
11,524,000	0.70	24th December 2021 – 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日
<u>18,928,388</u>		

#### 於二零二一年九月三十日

Number of options 購股權數目	Exercise price* 行使價* HK\$ per share 每股港元	Exercise period 行使期
7,404,388	1.14	16th August 2017 – 15th August 2027 二零一七年八月十六日至二零二七年八月十五日

\* 購股權之行使價可因供股或紅股發行或本公司股本之其他類似變動而調整。

以二項式模式釐定於截至二零二一年九月三十日止六個月授出之購股權公允值約8,367,000港元。本集團已於截至二零二一年九月三十日止六個月確認購股權開支8,367,000港元。截至二零二二年九月三十日止六個月並無授出購股權。



## 11 SHARE CAPITAL (Continued)

### (b) Share options of the Company (Continued)

The fair value of equity-settled share options granted during the six months ended 30th September 2021 was determined as at the date of grant using a binomial model, taking into account the terms and conditions upon which the share options were granted. The following table lists the inputs to the model used:

Expected dividend yield (%)	0.000
Expected volatility (%)	71.913
Risk-free interest rate (%)	1.354
Exercise multiple (times)	2.80

The expected volatility reflects the assumption that the historical volatility is indicative of future trends, which may also not necessarily be the actual outcome.

No other feature of the share options granted was incorporated into the measurement of fair value.

## 12 EQUITY

Movements in unaudited consolidated equity are as follows:

		(Unaudited) (未經審核)			
	Share capital 股本 HK\$'000 千港元 (note 11(a)) (附註 11(a))	Other reserves 其他儲備 HK\$'000 千港元	Retained earnings 保留盈利 HK\$'000 千港元	Total 總計 HK\$'000 千港元	
Balances as at 1st April 2022	42,512	1,212,801	192,129	1,447,442	
Loss for the period	—	—	(39,242)	(39,242)	
Currency translation differences of foreign operations	—	(34,749)	—	(34,749)	
Total comprehensive loss for the period	—	(34,749)	(39,242)	(73,991)	
Balances as at 30th September 2022	42,512	1,178,052	152,887	1,373,451	

## 11 股本(續)

### (b) 本公司購股權(續)

於截至二零二一年九月三十日止六個月授出之以權益結算之購股權之公允值為於授出日期使用二項式模式釐定，並已考慮已授出購股權之條款及條件。下表列示使用該模式之輸入數據：

預期股息收益率(%)	0.000
預期波幅(%)	71.913
無風險利率(%)	1.354
行使倍數(次)	2.80

預期波幅反映過往波幅為未來趨勢之指標之假設，亦未必為實際結果。

於進行公允值計量時，並無計及已授出購股權之其他特點。

## 12 權益

未經審核綜合權益變動如下：

		(Unaudited) (未經審核)			
	Share capital 股本 HK\$'000 千港元 (note 11(a)) (附註 11(a))	Other reserves 其他儲備 HK\$'000 千港元	Retained earnings 保留盈利 HK\$'000 千港元	Total 總計 HK\$'000 千港元	
Balances as at 1st April 2022	42,512	1,212,801	192,129	1,447,442	
Loss for the period	—	—	(39,242)	(39,242)	
Currency translation differences of foreign operations	—	(34,749)	—	(34,749)	
Total comprehensive loss for the period	—	(34,749)	(39,242)	(73,991)	
Balances as at 30th September 2022	42,512	1,178,052	152,887	1,373,451	

## 12 EQUITY (Continued)

		(Unaudited) (未經審核)			
	Share capital 股本 HK\$'000 千港元 (note 11(a)) (附註 11(a))	Other reserves 其他儲備 HK\$'000 千港元	Retained earnings 保留盈利 HK\$'000 千港元	Total 總計 HK\$'000 千港元	
Balances as at 1st April 2021	於二零二一年四月一日之結餘	27,258	1,105,473	112,336	1,245,067
Profit for the period	期內溢利	—	—	40,113	40,113
Currency translation differences of foreign operations	海外業務之貨幣換算差額	—	6,025	—	6,025
Total comprehensive income for the period	期內全面收益總額	—	6,025	40,113	46,138
Open offer (note)	公开发售(附註)	5,452	33,255	—	38,707
Open offer expenses (note)	公开发售費用(附註)	—	(2,411)	—	(2,411)
Share option exercised (note 11(b))	已行使購股權(附註 11(b))	2,717	17,434	—	20,151
Equity-settled share-based transactions (note 11(b))	以權益結算及以股份付款交易 (附註 11(b))	—	8,367	—	8,367
Balances as at 30th September 2021	於二零二一年九月三十日之結餘	35,427	1,168,143	152,449	1,356,019

### Note:

On 13th May 2021, the Company completed an open offer of one offer share for every five existing shares of the Company held by qualifying shareholders at a subscription price of HK\$0.71 per offer share (the "Open Offer") and a total of 54,516,161 offer shares were issued at a total cash consideration, before expenses, of approximately HK\$38,707,000.

Upon the completion of the Open Offer, the share capital and share premium were increased by approximately HK\$5,452,000 and HK\$33,255,000, respectively. The related expenses charged to share premium account amounted to approximately HK\$2,411,000.

Details of the Open Offer were disclosed in the Company's circular dated 21st April 2021 and the results of the Open Offer were set out in the Company's announcement dated 12th May 2021.

## 12 權益(續)

		(Unaudited) (未經審核)			
	Share capital 股本 HK\$'000 千港元 (note 11(a)) (附註 11(a))	Other reserves 其他儲備 HK\$'000 千港元	Retained earnings 保留盈利 HK\$'000 千港元	Total 總計 HK\$'000 千港元	
Balances as at 1st April 2021	於二零二一年四月一日之結餘	27,258	1,105,473	112,336	1,245,067
Profit for the period	期內溢利	—	—	40,113	40,113
Currency translation differences of foreign operations	海外業務之貨幣換算差額	—	6,025	—	6,025
Total comprehensive income for the period	期內全面收益總額	—	6,025	40,113	46,138
Open offer (note)	公开发售(附註)	5,452	33,255	—	38,707
Open offer expenses (note)	公开发售費用(附註)	—	(2,411)	—	(2,411)
Share option exercised (note 11(b))	已行使購股權(附註 11(b))	2,717	17,434	—	20,151
Equity-settled share-based transactions (note 11(b))	以權益結算及以股份付款交易 (附註 11(b))	—	8,367	—	8,367
Balances as at 30th September 2021	於二零二一年九月三十日之結餘	35,427	1,168,143	152,449	1,356,019

### 附註：

於二零二一年五月十三日，本公司完成按合資格股東每持有五股本公司現有股份獲配發一股發售股份之基準以認購價每股發售股份0.71港元進行之公开发售(「公开发售」)，合共54,516,161股發售股份已獲發行，總現金代價(扣除費用前)約為38,707,000港元。

完成公开发售後，股本及股份溢價分別增加約5,452,000港元及33,255,000港元。計入股份溢價賬之相關開支約2,411,000港元。

有關公开发售之詳情披露於本公司日期為二零二一年四月二十一日之通函，以及公开发售之結果載於本公司日期為二零二一年五月十二日之公告。

### 13 RELATED PARTY TRANSACTIONS

#### Key management compensation of the Group

		For the six months ended 30th September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Salaries, allowances and bonuses	薪金、津貼及花紅	7,861	7,063
Equity-settled share option expenses	以權益結算之購股權開支	—	2,285
Retirement benefits — defined contribution scheme	退休福利 — 界定供款計劃	36	36
		<b>7,897</b>	9,384

### 14 FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

Management has assessed that the fair values of cash and cash equivalents, pledged deposits, trade and other receivables, trade and other payables and other borrowings approximate to their carrying amounts largely due to short term maturities of these instruments.

The Group's corporate finance team is responsible for determining the policies and procedures for the fair value measurement of financial instruments. The corporate finance team reports directly to the chief financial officer and the audit committee. At each reporting date, the corporate finance team analyses the movements in the values of financial instruments and determines the major inputs applied in the valuation. The valuation is reviewed and approved by the chief financial officer. The valuation process and results are discussed with the audit committee twice a year for interim and annual financial reporting.

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

The fair values of finance lease receivables have been calculated by discounting the expected future cash flows using rates currently available for instruments with similar terms, credit risk and remaining maturities. The carrying amounts of finance lease receivables approximate to their fair values.

### 13 關連人士交易

#### 本集團主要管理人員酬金

		For the six months ended 30th September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Salaries, allowances and bonuses	薪金、津貼及花紅	7,861	7,063
Equity-settled share option expenses	以權益結算之購股權開支	—	2,285
Retirement benefits — defined contribution scheme	退休福利 — 界定供款計劃	36	36
		<b>7,897</b>	9,384

### 14 金融工具之公允值及公允值等級

管理層已評定，現金及現金等值項目、抵押按金、貿易應收款項及其他應收款項、貿易應付款項及其他應付款項以及銀行及其他借貸之公允值與其賬面值相若，主要由於該等工具於短期內到期。

本集團之企業融資團隊負責釐定金融工具公允值計量之政策及程序。企業融資團隊直接向財務總監及審核委員會匯報。於各報告日期，企業融資團隊會分析金融工具價值之變動及釐定估值所用之主要輸入數據。財務總監會審閱並批准估值，且每年兩次就中期及年度財務申報與審核委員會討論估值過程及結果。

金融資產及負債之公允值按自願雙方目前進行交易（而非強逼或清算銷售）時可交換之工具金額計入。估計公允值所用之方法及假設如下：

融資租賃應收款項之公允值按適用於具有類似條款、信貸風險及餘下年期之工具之現行利率貼現預期未來現金流量計算。融資租賃應收款項之賬面值與其公允值相若。

## 14 FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (Continued)

The following tables illustrate the fair value measurement hierarchy of the Group's financial instruments:

Assets measured at fair value:

		Fair value measurement using 利用下列各項進行之公允價值計量			
		Quoted prices in markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Total
		市場報價 (級別一)	重大可觀察 輸入數據 (級別二)	重大不可觀察 輸入數據 (級別三)	總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
As at 30th September 2022 (Unaudited)	於二零二二年九月三十日 (未經審核)				
Financial assets at fair value through profit or loss	按公允價值計入損益之金融資產	114,709	—	—	114,709
		Quoted prices in markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Total
		市場報價 (級別一)	重大可觀察 輸入數據 (級別二)	重大不可觀察 輸入數據 (級別三)	總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
As at 31st March 2022 (Audited)	於二零二二年三月三十一日 (經審核)				
Financial assets at fair value through profit or loss	按公允價值計入損益之金融資產	117,801	462	—	118,263

The Group did not have any financial liabilities measured at fair value as at 30th September 2022 and 31st March 2022.

During the period, there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3 for both financial assets and financial liabilities (six months ended 30th September 2021: Nil).

## 14 金融工具之公允價值及公允價值等級(續)

下表說明本集團金融工具之公允價值計量等級：

以公允價值計量之資產：

於二零二二年九月三十日及二零二二年三月三十一日，本集團並無任何按公允價值計量之金融負債。

期內，就金融資產及金融負債而言，級別一與級別二公允價值計量之間並無轉移，級別三亦無公允價值計量轉入或轉出(截至二零二一年九月三十日止六個月：無)。

## BUSINESS REVIEW

### Financial and Business Performance

For the six months ended 30th September 2022 (the "Interim Period"), the Group recorded unaudited consolidated revenue of approximately HK\$791,116,000, representing a decrease of 21.5% from approximately HK\$1,008,422,000 in the corresponding period last year. During the Interim Period, the Group's hi-tech distribution and services division recorded a decrease in revenue of 20.4%, compared to corresponding period last year. The decrease was due to the continued semiconductor chips shortage, sluggish demand in global mobile phone market and lockdowns in major cities in China that caused component production and logistics disruptions for many China mobile phone manufacturers. The Group's customers' delaying or scaling down of their manufacturing facilities acquisition plans contributed to a significant drop in orders to the Group during the Interim Period. The leasing division recorded a decrease in revenue of 34.2% compared to corresponding period last year, the scale and orders for electronics consumables products having reduced and slowed during the Interim Period, mainly affected by the downward pressure on the economy.

During the Interim Period, the Group's total operating expenses amounted to approximately HK\$180,173,000, representing an increase of 14.2% from approximately HK\$157,822,000 in the corresponding period last year. The increase in operating expenses was mainly because the Group recorded a net exchange loss of approximately HK\$25,498,000 from the depreciation of both Japanese Yen and Renminbi against Hong Kong dollar, while the Group recorded a net exchange gain of HK\$11,838,000 during the corresponding period of last year.

As the Group is committed to provide reliable cutting-edge services to our customers, it has spent more during the Interim Period on staff training for retention of talents and upgraded its ERP system to enhance its operation capacity, supply chain efficiency and inventory management to ensure sustainable development of its business. During the Interim Period, the Group's total operating expenses (excluding the exchange loss) to the revenue ratio increased to 20% from 17% in corresponding period last year.

## 業務回顧

### 財務及業務表現

截至二零二二年九月三十日止六個月（「中期期間」），本集團錄得未經審核綜合收入約791,116,000港元，較去年同期約1,008,422,000港元下跌21.5%。於中期期間，本集團之高科技產品分銷及服務分部錄得之收入較去年同期減少20.4%。減少乃由於半導體芯片持續短缺、全球手機市場需求低迷以及中國主要城市進入封鎖狀態導致眾多中國手機製造商之零部件生產及物流遭到中斷。本集團客戶延遲或縮減其製造設施的收購計劃，導致本集團於中期期間的訂單大幅下降。租賃分部錄得收益較去年同期減少34.2%，主要受經濟下行壓力影響，電子耗材產品規模及訂單於中期期間減少並放緩。

於中期期間，本集團經營費用總額約為180,173,000港元，較去年同期約157,822,000港元增加14.2%。經營費用增加主要由於日圓及人民幣兌港元貶值導致本集團錄得匯兌虧損淨額約25,498,000港元，而本集團於去年同期則錄得匯兌收益淨額11,838,000港元。

由於本集團致力為客戶提供可靠的最新科技服務，故其已於中期期間在員工培訓及挽留人才方面投放更多開支，並升級其ERP系統以強化其營運能力、供應鏈效率及存貨管理確保其業務的可持續發展。於中期期間，本集團經營費用總額（不包括匯兌虧損）佔收入的比例較去年同期的17%上升至20%。

During the Interim Period, the Group recorded unaudited consolidated net loss of approximately HK\$39,242,000, compared to an unaudited consolidated net profit of HK\$40,113,000 in the corresponding period last year. The unaudited basic loss per share in the Interim Period was approximately HK9.2 cents, compared to the unaudited basic earnings per share of approximately HK12.3 cents in the corresponding period.

Below is a summary of the financial and business highlights of the Group's business divisions. The profit/loss figures disclosed below do not include any intra-group sales and charges, as they are eliminated upon consolidation.

### Hi-Tech Distribution and Services Division

The Group conducts its hi-tech distribution and services business through its wholly-owned subsidiary, American Tec Company Limited ("AMT"). AMT is a leader in Asia in the business of distribution, sales and service of SMT equipment, semiconductor manufacturing equipment and software on manufacturing control, with a history of more than 30 years in serving its customers in the hi-technology sector. AMT's team of more than 250 engineers and customer care staff are located in more than 25 cities in China, South-East Asia, Vietnam and India. Customers include most of the major telecom and electronic equipment manufacturers in the world. AMT is especially well positioned with the growing base of Chinese manufacturers. Its suppliers include leading equipment and solutions manufacturers from Asia, the United States and Europe.

During the Interim Period, the unaudited revenue of the division was approximately HK\$736,875,000, representing a decrease of 20.4% from approximately HK\$925,991,000 in the corresponding period last year. Such decrease was mainly due to the continued semiconductor chips shortage and sluggish demand in global mobile phone market from the start of 2022 and strict pandemic control policy causing lockdowns in major cities in China to combat the Omicron outbreak that have contributed to disruptions in component production and logistics for 2022 Q2 and Q3 vendor shipments within the PRC and worldwide to the Group's customers, mainly mobile phone manufacturers in China, thereby also affecting their timetable for deliveries from the Group. The Group has also noted that its customers have been delaying or scaling down their manufacturing facilities acquisition plans which contributed to a significant drop in orders to the Group during the first half year of 2022 and thereafter. This has led to a reduction in completion of orders during the Interim Period and consequently a decrease in the revenue of the division.

就中期期間而言，本集團錄得未經審核綜合虧損淨額約39,242,000港元，而去年同期則錄得未經審核綜合純利40,113,000港元。中期期間未經審核每股基本虧損約為9.2港仙，而同期則為未經審核每股基本盈利約12.3港仙。

以下為本集團業務分部之財務及業務摘要。由於集團內公司間之銷售及費用已於綜合入賬時對銷，故以下披露之溢利／虧損數字並不包括任何該等款項。

### 高科技產品分銷及服務分部

本集團透過其全資附屬公司美亞電子科技有限公司（「美亞科技」）經營高科技產品分銷及服務業務。美亞科技為亞洲SMT設備、半導體製造設備及製造過程控制軟件之分銷、銷售及服務業務之領導者，為高科技行業之客戶提供服務逾30年。美亞科技之團隊由逾250名工程師及客戶服務員工組成，分佈於中國、東南亞、越南及印度逾25個城市。客戶包括全球大部分主要電訊及電子設備製造商。隨着中國製造商不斷增加，美亞科技具備之條件尤為有利。其供應商包括來自亞洲、美國及歐洲之領先設備及解決方案製造商。

於中期期間，該分部之未經審核收入約為736,875,000港元，較去年同期約925,991,000港元減少20.4%。該減少主要由於半導體芯片持續短缺及自二零二二年開始全球手機市場需求低迷，以及中國主要城市為應對Omicron爆發而採取嚴格疫情控制政策導致進入封鎖狀態，令供應商於二零二二年第二季度及第三季度在中國及全球向本集團客戶（主要為中國手機製造商）出貨的零部件生產及物流遭到中斷，從而亦影響彼等自本集團交付的時間表。本集團亦注意到其客戶一直推遲或縮減其製造設施收購計劃，導致本集團於二零二二年上半年及其後之訂單大幅下跌，進而令中期期間之完成訂單減少，因此，該分部之收益有所下降。

The division's direct machine sales during the Interim Period was approximately HK\$658,716,000, representing a decrease of 15.6% from approximately HK\$780,840,000 in the corresponding period last year. It also recorded sales support service, commission and other services income of approximately HK\$39,803,000, representing a decrease of 63.7% from approximately HK\$109,603,000 in the corresponding period last year. Sales of spare parts and software sales were approximately HK\$38,356,000, representing an increase of 7.9% from approximately HK\$35,548,000 in the corresponding period last year. The disappointing result was mainly due to withholding of capital investment by AMT's customers, who hold unfavorable outlook of demand of smartphones.

During the Interim Period, the division recorded net loss of approximately HK\$6,433,000, representing a decrease of 108.2% from net profit of approximately HK\$78,629,000 in the corresponding period last year. The division recorded a significant net exchange loss of approximately HK\$26,942,000 from depreciation of both Japanese Yen and Renminbi against Hong Kong Dollar during the Interim Period in addition to the reduction in completed orders to the first time the division has reported loss over the past decade.

### Leasing Division

The Group conducts its leasing business through its wholly-owned subsidiaries, North Asia Financial Leasing (Shanghai) Co., Ltd. ("NAFL") in China Shanghai Pilot Free Trade Zone and Fuji North Asia Financial Leasing (Shenzhen) Co., Ltd. ("FNAFL") in Qianhai Shenzhen-Hongkong Modern Service Industry Cooperation Zone. The leasing division provides finance and operating leases to customers of the Group's hi-tech distribution and services division and other projects.

During the Interim Period, the division generated revenue of approximately HK\$54,241,000, representing a decrease of 34.2% from approximately HK\$82,431,000 in the corresponding period last year. The operating environment for leasing business during the Interim Period remained very challenging due to those factors that have adversely affected the performance of the Group's hi-tech distribution and services business as described above. During the Interim Period, the Group's leasing division, with its experienced staff team over the years, has well prepared by arranging some asset disposal in a timely manner through long-term sublease and flexible arrangements.

於中期期間，該分部之直接機器銷售約為658,716,000港元，較去年同期約780,840,000港元減少15.6%。銷售支援服務、佣金及其他服務收入亦錄得約39,803,000港元，較去年同期約109,603,000港元減少63.7%。零部件及軟件銷售約為38,356,000港元，較去年同期約35,548,000港元上升7.9%。業績令人失望乃主要由於美亞科技的客戶並不看好智能手機的需求前景，故拒絕進行資本投資。

於中期期間，該分部錄得虧損淨額約6,433,000港元，較去年同期純利約78,629,000港元減少108.2%。受日圓及人民幣兌港元於中期期間貶值，該分部錄得重大匯兌虧損淨額約26,942,000港元，再加上完成訂單減少，導致該分部十年來首次出現虧損。

### 租賃分部

本集團透過其全資附屬公司北亞融資租賃(上海)有限公司(「北亞融資租賃」)於中國上海自由貿易試驗區，及富士北亞融資租賃(深圳)有限公司(「富士北亞融資租賃」)於前海深港現代服務業合作區經營租賃業務。租賃分部為向本集團之高科技產品分銷及服務分部及其他項目之客戶提供融資及經營租賃。

於中期期間，該分部產生收入約54,241,000港元，較去年同期約82,431,000港元減少34.2%。由於上述因素對本集團的高科技產品分銷及服務分部的表現產生不利影響，故中期期間租賃業務的經營環境仍面臨重重挑戰。於中期期間，本集團租賃分部內具備多年豐富經驗的員工團隊，通過長期轉租及靈活安排，及時安排部分資產出售事項。

Thanks to the expansion of the division's fleet of operating lease machines, the revenue from operating lease arrangements in the Interim Period increased by 20.2% from approximately HK\$17,569,000 in the corresponding period last year to approximately HK\$21,111,000. Finance lease income during the Interim Period decreased by 37.3% from approximately HK\$4,393,000 in the corresponding period last year to HK\$2,754,000 as a result of reduction of finance lease receivables. As management continued to take a conservative approach to reduce the Group's exposure to finance lease receivables, the principal amount of finance lease receivables decreased by 38.9% to HK\$47,679,000 at 30th September 2022 from HK\$78,098,000 at 30th September 2021.

The division recorded an unaudited net profit of approximately HK\$171,000, representing a decrease of 94.2% as compared to approximately HK\$2,954,000 in the corresponding period last year. The main reasons for the decrease in net profit were reduction of market rental price of operating lease machines and higher amount of depreciation charge from the expanded feet of operating lease machines during the Interim Period than the corresponding period last year.

## OUTLOOK

### Overall Summary

Although most countries around the world have lifted their social distancing and quarantine policies to welcome postpandemic recovery, the semiconductor shortage and supply chain disruptions were still affecting the industries in which the Group, its suppliers and customers operate. The continuous geo-political and the ongoing Russia-Ukraine military conflict caused economic impact, including accelerating inflation which has led to worsen of the consumer sentiment and purchasing power. As a consequence, in the coming quarters, we expect our customers will face pressure from reduced orders for smartphone production. In its latest Global Economic Prospect report in June 2022, the World Bank projected that the global economic growth rate will slow sharply from 5.7% in 2021 to 2.9% in 2022, which is significantly lower than the 4.1% it projected at the beginning of 2022. While the National Bureau of Statistics of China reported in July 2022 that China's economy expanded in the second quarter of 2022 by only 0.4% from a year earlier, the World Bank reduced China's forecasted growth in 2022 by 0.8% to 4.3%.

有賴於分部擴大其經營租賃機器之數目，中期期間來自經營租賃安排之收入由去年同期約17,569,000港元增加20.2%至約21,111,000港元。中期期間融資租賃收入由去年同期約4,393,000港元減少37.3%至2,754,000港元，乃由於融資租賃應收款項減少。由於管理層繼續在降低融資租賃應收款項風險方面採取保守態度，故融資租賃應收款項本金額由二零二一年九月三十日的78,098,000港元減少38.9%至二零二二年九月三十日的47,679,000港元。

該分部錄得未經審核純利淨額約171,000港元，較去年同期約2,954,000港元減少94.2%。純利減少的主要原因為經營租賃機器的市場租金減少以及本集團已擴大的經營租賃機器數目的折舊金額較去年同期有所增加。

## 展望

### 整體概要

儘管全球大多數國家已取消社交距離及隔離政策，以迎接疫情後的復甦，但半導體芯片短缺及供應鏈中斷仍然影響本集團、其供應商及客戶經營所在行業。持續地緣政治事件及俄烏軍事衝突維持導致經濟受到影響，包括加速通貨膨脹並繼而導致抑制消費者情緒及購買力。因此，於未來幾個季度，我們預計我們的客戶將面臨智能手機生產訂單減少的壓力。世界銀行於其二零二二年六月的最新《全球經濟展望》報告中預測，全球經濟增長率將由二零二一年的5.7%大幅放緩至二零二二年的2.9%，遠低於其於二零二二年初所預測的4.1%。儘管中國國家統計局於二零二二年七月的報告中稱，二零二二年第二季度中國經濟同比僅增長0.4%，惟世界銀行將中國二零二二年的增長預測下調0.8%至4.3%。



We note that most countries have set a net-zero emissions target by 2030 including some countries which have included this target in their laws. To achieve this net-zero emissions target, we expect to see the large scale replacement of electric vehicles for petroleum vehicles. The fast growing electric vehicle manufacturing industry can create new opportunities for the Group since some of the Group's major customers are leading electronic vehicle manufacturers, or their OEM manufacturers in China. They play a vital role in electronic vehicle transformation and AMT will strive to provide them leading edge equipment and service.

The Group is also motivated and optimistic about the future of Hong Kong and its role in the Greater Bay Area initiative, which was blue printed by President Xi, who outlined the future for growth and development for Hong Kong. Going forward, the Group seeks to look for suitable investment opportunities and to continue to grow its business. To enhance the operational efficiency of the Group's various business divisions, the Group is upgrading its ERP system and has adopted the strategy of recruiting appropriately qualified service engineers and sales team members. The Group is also implementing company-wide staff training to upgrade staff capabilities and support infrastructure, to enhance its services offerings to its customers. The Group seeks to be well prepared for the postpandemic recovery and the gradual improvement of the semiconductor chip supply constraints.

### Hi-Tech Distribution and Services Division

AMT, as a member of the consumer supply chain, will be impacted by general economic environment. The economy is now facing unprecedented challenges. International Monetary Fund ("IMF") presents a bleaker forecast for 2023 in its latest world economic outlook. In its October World Economic Outlook, IMF is downgrading its outlook for the world economy for 2023, citing a long list of threats that include Russia's war against Ukraine, chronic inflation pressures, punishing interest rates and the lingering consequences of the global pandemic. Although it keeps its projection for global economic growth this year at a modest 3.2% (a sharp deceleration from last year's 6% expansion), IMF foresees China's economy growing just 3.2% this year, down drastically from 8.1% last year. For 2023, IMF projects that the global economy would eke out growth of just 2.7%, down from the 2.9% it had estimated in July. Beijing's draconian zero-COVID policy and crack down on excessive real estate lending has continued to disrupted business activities. China is forecasting its growth to accelerating to 4.4% next year, although still tepid by Chinese standards.

我們留意到大多數國家已制定於二零三零年達致淨零排放目標，包括部分國家已將此目標納入其法律。為達此淨零排放目標，我們預期可見電動汽車將大規模取代燃料汽車。電動汽車製造行業快速發展可為本集團創造新機會，乃由於本集團部分主要客戶為中國領先的電動汽車製造商、電訊公司及OEM電子設備製造商。彼等在電動汽車轉型中舉足輕重，而美亞科技將致力為彼等提供領先的設備及服務。

本集團亦對香港的未來充滿信心，對其在大灣區計劃中的角色滿懷動力及熱情。大灣區由習近平主席謀劃，概述了香港增長及發展的未來。展望未來，本集團會尋找適當投資機遇，繼續努力擴展業務。為提高本集團不同業務分部之營運效率，本集團正升級其ERP系統，並已採用招聘適當合資格的服務工程師及銷售團隊成員的策略。本集團亦在全公司範圍內進行員工培訓以提升員工能力以及支持基礎設施，從而加強其向客戶所提供的服務。本集團力求做足萬全準備應對疫情後復甦以及半導體芯片供應緊張情況後的逐步改善。

### 高科技產品分銷及服務分部

美亞科技作為消費者供應鏈的一員，將受到整體經濟環境影響。經濟現正面臨前所未有的挑戰。國際貨幣基金組織（「IMF」）於其最新發佈的世界經濟展望中預測二零二三年經濟更為黯淡。IMF在其十月份發佈的《世界經濟展望》中下調了對二零二三年世界經濟的展望，當中列舉了一連串威脅，包括俄烏戰爭、長期通脹壓力、懲罰利率以及全球疫情所帶來揮之不去的後果。儘管《世界經濟展望》仍預測今年全球經濟溫和增長3.2%（與去年6%的增長相比大幅減速），惟IMF預計今年中國經濟僅增長3.2%，較去年的8.1%大幅下降。IMF預計二零二三年全球經濟將勉強維持僅2.7%的增長，低於其於七月估計的2.9%。北京嚴謹的「清零」政策以及對過度房地產貸款的打擊，將會持續干預商業活動。預計中國經濟增長來年將加速至4.4%，雖其就中國標準而言仍然不溫不火。

The deteriorating economic situation is dampening the demand for consumer goods, including smartphones. As reported by Canalys, a research firm, the global smartphone market is suffering a second period of falling shipments after a brief recovery in 2021 and the sudden drop in demand is hitting the leading vendors such that the global smartphone shipments fell by 9% to 287 million units in Q2 2022, the lowest quarterly figure since Q2 2020, when the pandemic first hit. For the China market, smartphone shipments fell by 10% year on year in Q2 2022, with just 67.4 million units shipped. The nationwide outbreak of COVID-19 has caused the Chinese government to impose strict lockdowns in major Chinese cities, such as Shanghai, Shenzhen and Beijing. Given the domestic economic downturn, Chinese customers are worried about falling disposable income and unemployment and are holding back spending on smartphones. Regarding the second half of the year, fragile consumer sentiment has put pressure on vendors trying to grow and the market outlook for Q3 and Q4 is no rosier. The full-year shipment projection could end up well below 300 million units, making for the worst performance since 2012.

The negative outlook forces AMT customers to be extremely conservative in capital investment. AMT expects deteriorating orders in the rest of the year. Despite facing the volatile and deteriorating macro-environment, AMT will continue to work closely with the Group's partners to come up with competitive and innovative solutions and allocate its resources on areas that customers value the most. Also AMT will continue to invest in and upgrade its staff capabilities, services and support infrastructure to secure continued customer satisfaction. Furthermore, AMT will continue to closely monitor its working capital, gross margin, operating cost and industry developments with a view to maintaining adequate cash flow, improving the Group's results and achieving long-term sustainability and growth of our business.

不斷惡化的經濟形勢正在抑制消費品需求，其包括智能手機。據研究機構Canalys報導，全球智能手機市場於二零二一年短暫復甦後，現正經歷第二次出貨量下滑，需求突然下降打擊領先廠商，二零二二年第二季度全球智能手機出貨量下降9%至2.87億部，自二零二零年第二季度疫情首次爆發以來錄得最低季度數字。就中國市場而言，二零二二年第二季度智能手機出貨量同比下降10%，出貨量僅為6,740萬部。2019冠狀病毒病在全國範圍內爆發，導致中國政府在上海、深圳及北京等中國主要城市實施嚴格封鎖。鑑於國內經濟低迷，中國客戶擔心可支配收入及失業率下降，並抑制智能手機支出。就下半年而言，消費情緒疲軟為廠商帶來增長壓力，第三及第四季度的市場前景亦不樂觀，全年出貨量預計遠低於3億部，自二零一二年以來表現最為失色。

負面前景迫使美亞科技的客戶在資本投資方面極為保守。美亞科技預計本年度剩餘時間的訂單情況惡化。儘管在面對宏觀環境多變及惡化的情況下，美亞科技將繼續與本集團的合作夥伴緊密合作，整合出更具競爭力之創新解決方案，並將資源分配予客戶最為重視之範疇。美亞科技亦將繼續於提升其員工能力、服務及支持基礎設施方面投放資源，以維持滿足客戶所需。此外，美亞科技將繼續密切監察我們的營運資金、毛利率、經營成本及行業發展，以維持足夠現金流、改善本集團的業績以及業務能夠達致長期可持續發展及增長。

## Leasing Division

The Group expects that there will be a significant excess supply of equipment in the rental market, affected by various adverse factors such as a significant decline in consumers' demand of electronic products, the escalation of the Russia-Ukraine conflict/China-US dispute as well as accelerating inflation caused by the US dollar interest rate hike. The Group does not foresee a fundamental change in this trend in the foreseeable future. Nevertheless, the division, supported by its experienced leasing team, will continue to work towards providing creative value-added solutions that can address the needs of customers and leverage the Group's overall capabilities to stabilise its leasing business and prepare for future growth.

## LIQUIDITY AND FINANCIAL RESOURCES

During the Interim Period, the Group generally finance its operation with internally generated resources and banking facilities provided by its principal bankers in Hong Kong. As at 30th September 2022, the Group has a secured other borrowing of HK\$6,842,000 (31st March 2022: HK\$15,269,000). At 30th September 2022, the gearing ratio of the Group, which was calculated as total liabilities over the total assets was 52.0%, as compared to 54.2% as at 31st March 2022.

### Contingent Liabilities

As at 30th September 2022, the guarantees given by the Group to certain banks in respect of performance bonds and standby letter of credit in favour of certain contract customers and a supplier amounted to HK\$164,513,000 (31st March 2022: HK\$58,151,000).

## 租賃分部

本集團預期，伴隨著消費電子需求的大幅下滑，俄烏衝突／中美爭端的持續升級，以及美元加息引起的通脹加速等多種不利因素影響，租賃市場設備存在明顯的供應大於需求壓力。本集團預計此趨勢於可見將來亦難以實現根本扭轉。儘管如此，本分部憑藉經驗豐富的租賃團隊支持，將繼續提供富含創意且帶附加值的解決方案，從而針對客戶的需求，同時依託本集團的整體優勢，達致穩定的租賃業務運營，並為未來發展做好準備。

## 流動資金及財務資源

於中期期間，本集團一般以內部產生之資源及香港主要往來銀行提供之銀行融資撥付其營運資金。於二零二二年九月三十日，本集團之有抵押其他借貸為6,842,000港元（二零二二年三月三十一日：15,269,000港元）。於二零二二年九月三十日，本集團之資產負債率（以總負債除以總資產計算）為52.0%，而於二零二二年三月三十一日則為54.2%。

### 或然負債

於二零二二年九月三十日，本集團已就若干合約客戶及一間供應商獲得之履約保證金及備用信用狀向若干銀行提供擔保164,513,000港元（二零二二年三月三十一日：58,151,000港元）。

## Foreign Currency Exposure

The business of the Group was primarily transacted in HK\$, US\$, Japanese Yen and Renminbi. The Group's cash and bank deposits were mainly denominated in HK\$ and US\$. The foreign currency exposure of the Group is mainly driven by its business division. The Group attempts to minimise its foreign currency exposure through (i) matching its payables for purchases against its receivables on sales and (ii) maintain sufficient foreign currency cash balances to settle the foreign currency payables. The Group will continue to monitor closely the exchange rate between Renminbi, US\$ and Japanese Yen and will make necessary hedging arrangements to minimise its foreign currency exposure arising from foreign currency fluctuation in the future.

## Employee Information

As at 30th September 2022, the Group employed 396 staff (as at 30th September 2021: 349). Total staff costs including contribution to retirement benefit schemes incurred during the six months ended 30th September 2022 amounted to approximately HK\$82,949,000 (for the six months ended 30th September 2021: HK\$65,253,000).

## Capital Commitments

There was no material capital commitments as at 30th September 2022.

## 外匯風險

本集團業務主要以港元、美元、日圓及人民幣進行交易。本集團之現金及銀行存款主要以港元及美元計值。本集團之外匯風險主要來自其業務分部。本集團嘗試透過 (i) 配對應付購貨款項與應收銷售款項；及 (ii) 維持充裕外幣現金結餘以結清應付外幣款項，盡量降低其外幣風險。本集團將繼續密切監察人民幣、美元及日圓匯率，並適時作出對沖安排，盡量減低未來外匯波動產生之外匯風險。

## 僱員資料

於二零二二年九月三十日，本集團僱用396名員工（於二零二一年九月三十日：349名）。於截至二零二二年九月三十日止六個月產生之總員工成本（包括退休福利計劃供款）約為82,949,000港元（截至二零二一年九月三十日止六個月：65,253,000港元）。

## 資本承擔

二零二二年九月三十日，概無任何重大資本承擔。

## DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 30th September 2022, the Directors and chief executive of the Company and their respective associates had the following interests or short positions in the shares and/or underlying shares of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to the securities transactions by Directors:

### Long positions in the shares and/or underlying shares of the Company:

Name of Director	Capacity	Number of ordinary shares held	Number of underlying shares held (Share Options)	Approximate percentage of shares and underlying shares held
董事姓名	身份	所持普通股數目	所持相關股份數目 (購股權)	所持股份及相關股份之概約百分比 (Note a) (附註 a)
Zhang Yifan 張一帆	Beneficial owner 實益擁有人	3,268,000	3,735,817	10.01%
	Interest of controlled corporation (Note b) 受控法團權益 (附註 b)	35,588,000	—	
Pierre Tsui Kwong Ming 徐廣明	Beneficial owner 實益擁有人	—	1,182,217	0.27%
Kenneth Kon Hiu King 干曉勁	Beneficial owner 實益擁有人	—	4,450,217	1.04%
Joseph Liang Hsien Tse 梁顯治	Beneficial owner 實益擁有人	—	626,217	0.14%
Joseph Chan Nap Kee 陳立基	Beneficial owner 實益擁有人	—	626,217	0.14%

## 董事及最高行政人員於股份及相關股份之權益及淡倉

於二零二二年九月三十日，董事及本公司最高行政人員以及彼等各自之聯繫人於本公司或其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股份及／或相關股份中擁有以下已列入根據證券及期貨條例第352條須予存置之登記冊內，或根據GEM上市規則第5.46條至第5.67條有關董事進行證券交易之規定已知會本公司及聯交所之權益或淡倉：

於本公司股份及／或相關股份之好倉：

*Notes:*

- (a) The above approximate percentages of the shareholdings are based on 425,125,311 ordinary shares in issue as at 30th September 2022.
- (b) Sky Virtue Holdings Limited is wholly-owned by Ms. Zhang Yifan. By virtue of Part XV of the SFO, Ms. Zhang Yifan is deemed to be interested in the shares held by Sky Virtue Holdings Limited.

Save as disclosed above, as at 30th September 2022, none of the Directors and chief executive of the Company or their respective associates had any interests or short positions in the securities of the Company or its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by Directors.

## **OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES**

As at 30th September 2022, so far as is known to the Directors and chief executive of the Company, the following person (other than the Directors and chief executive of the Company whose interests were disclosed above) had interests or short positions in the shares and/or underlying shares of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO:

*附註：*

- (a) 上述持股之概約百分比乃根據於二零二二年九月三十日已發行之425,125,311股普通股而計算。
- (b) Sky Virtue Holdings Limited由張一帆女士全資擁有。根據證券及期貨條例第XV部，張一帆女士被視為於Sky Virtue Holdings Limited所持有之股份中擁有權益。

除上文所披露者外，於二零二二年九月三十日，董事及本公司最高行政人員或彼等各自之聯繫人概無於本公司或其相聯法團（定義見證券及期貨條例第XV部）之證券中擁有任何已列入根據證券及期貨條例第352條須予存置之登記冊內，或根據GEM上市規則第5.46條至第5.67條有關董事進行證券交易之規定已知會本公司及聯交所之權益或淡倉。

## **其他人士於股份及相關股份之權益及淡倉**

於二零二二年九月三十日，就董事及本公司最高行政人員所知，下列人士（已於上文披露權益之董事及本公司最高行政人員除外）於本公司股份及／或相關股份中擁有已列入本公司根據證券及期貨條例第336條須予存置之登記冊內之權益或淡倉：

**Long positions in the shares and/or underlying shares of the Company:**

於本公司股份及／或相關股份之好倉：

Name of Shareholder 股東姓名／ 名稱	Capacity 身份	Number of ordinary shares held 所持 普通股數目	Number of underlying shares held (Share Options) 所持 相關股份數目 (購股權)	Approximate percentage of shares and underlying shares held 所持股份及 相關股份之 概約百分比 (Note a) (附註 a)
Lu Ying 陸穎	Beneficial owner 實益擁有人	—	699,016	42.27%
	Interest of controlled corporation (Note b) 受控制法團權益(附註 b)	179,014,812	—	
Sincere Ardent Limited	Beneficial owner (Note b) 實益擁有人(附註 b)	179,014,812	—	42.10%
Sun Ciyong 孫慈穎	Beneficial owner 實益擁有人	39,861,357	—	9.38%
Sky Virtue Holdings Limited	Beneficial owner (Note c) 實益擁有人(附註 c)	35,588,000	—	8.37%

Notes:

- (a) The above approximate percentages of the shareholdings are based on 425,125,311 ordinary shares in issue as at 30th September 2022.
- (b) Sincere Ardent Limited is wholly owned by Ms. Lu Ying. By virtue of Part XV of the SFO, Ms. Lu Ying is deemed to be interested in the shares held by Sincere Ardent Limited.
- (c) Sky Virtue Holdings Limited is wholly owned by Ms. Zhang Yifan, the Chairlady and an executive Director of the Company. By virtue of Part XV of the SFO, Ms. Zhang Yifan is deemed to be interested in the shares held by Sky Virtue Holdings Limited.

附註：

- (a) 上述持股之概約百分比乃根據於二零二二年九月三十日已發行之425,125,311股普通股而計算。
- (b) Sincere Ardent Limited由陸穎女士全資擁有。根據證券及期貨條例第XV部，陸穎女士被視為於Sincere Ardent Limited所持有之股份中擁有權益。
- (c) Sky Virtue Holdings Limited由本公司主席兼執行董事張一帆女士全資擁有。根據證券及期貨條例第XV部，張一帆女士被視為於Sky Virtue Holdings Limited所持有之股份中擁有權益。

Save as disclosed above, the Directors and the chief executive of the Company were not aware of any person (other than the Directors or chief executive of the Company the interests of which were disclosed above) who has any interests or short positions in the securities of the Company that were required to be entered in the register of the Company pursuant to Section 336 of the SFO as at 30th September 2022.

除上文所披露者外，於二零二二年九月三十日，就董事及本公司最高行政人員所知，概無任何人士（已於上文披露權益之董事或本公司最高行政人員除外）於本公司證券中擁有任何須列入根據證券及期貨條例第336條予以存置之本公司登記冊內之權益或淡倉。

## SHARE OPTION SCHEME

On 4th September 2014, the shareholders of the Company approved the adoption of a share option scheme (the “2014 Scheme”). Under the terms of the 2014 Scheme, the Board may at its discretion offer share options to any employee, agent, consultant or representative of the Company or any subsidiary, including any executive or non-executive Director of the Company or any subsidiary or any other person whom the Board considers in its sole discretion, have contributed or will contribute to the Group (the “Participants”). The principal purpose of the 2014 Scheme is to reward the Participants who have contributed or will contribute to the Group and to encourage the Participants to work towards enhancing the value of the Company and its shares for the benefit of the Company and its shareholders as a whole. The 2014 Scheme shall be valid and effective for a period of ten years commencing on the adoption date.

The following table sets out the movements in the Company's share options under the 2014 Scheme during the reporting period:

## 購股權計劃

於二零一四年九月四日，本公司股東批准採納購股權計劃（「二零一四年計劃」）。根據二零一四年計劃之條款，董事會可酌情向本公司或任何附屬公司之任何僱員、代理、顧問或代表，包括本公司或任何附屬公司之任何執行或非執行董事或董事會按其絕對酌情判斷對本集團作出貢獻或將作出貢獻之任何其他人士（「參與者」）授出購股權。二零一四年計劃主要旨在獎勵對本集團作出貢獻或將作出貢獻之參與者，並鼓勵參與者以本公司及其股東之整體利益為目標，努力提升本公司及其股份之價值。二零一四年計劃由採納日期起計十年期間內有效及生效。

下表載列於報告期間根據二零一四年計劃本公司購股權之變動：

Name	Date of grant	Exercise period	Exercise price <sup>2)</sup>	Outstanding as at 1st April 2022	Granted during the period	Number of share options 購股權數目			Outstanding as at 30th September 2022
						Exercised during the period	Cancelled during the period	Lapsed during the period	
姓名	授出日期	行使期	行使價 <sup>2)</sup>	於二零二二年四月一日尚未行使	期內已授出	期內已行使	期內已註銷	期內已失效	於二零二二年九月三十日尚未行使
<b>Executive Directors</b>									
<b>執行董事</b>									
Zhang Yifan 張一帆	16th August 2017 二零一七年八月十六日	16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日	HK\$1.137 1.137港元	2,755,817	–	–	–	–	2,755,817
	24th December 2021 二零二一年十二月二十四日	24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日	HK\$0.700 0.700港元	980,000	–	–	–	–	980,000
Pierre Tsui Kwong Ming 徐廣明	16th August 2017 二零一七年八月十六日	16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日	HK\$1.137 1.137港元	202,217	–	–	–	–	202,217
	24th December 2021 二零二一年十二月二十四日	24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日	HK\$0.700 0.700港元	980,000	–	–	–	–	980,000
Kenneth Kon Hiu King 干曉勁	16th August 2017 二零一七年八月十六日	16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日	HK\$1.137 1.137港元	202,217	–	–	–	–	202,217
	24th December 2021 二零二一年十二月二十四日	24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日	HK\$0.700 0.700港元	4,248,000	–	–	–	–	4,248,000



Name	Date of grant	Exercise period	Exercise price <sup>(A)</sup>	Outstanding as at 1st April 2022	Number of share options 購股權數目				Outstanding as at 30th September 2022
					Granted during the period	Exercised during the period	Cancelled during the period	Lapsed during the period	
姓名	授出日期	行使期	行使價 <sup>(A)</sup>	於二零二二年四月一日尚未行使	期內已授出	期內已行使	期內已註銷	期內已失效	於二零二二年九月三十日尚未行使
<b>Independent non-executive Directors</b>									
<b>獨立非執行董事</b>									
Joseph Liang Hsien Tse 梁顯治	16th August 2017 二零一七年八月十六日	16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日	HK\$1.137 1.137 港元	202,217	–	–	–	–	202,217
	24th December 2021 二零二一年十二月二十四日	24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日	HK\$0.700 0.700 港元	424,000	–	–	–	–	424,000
Joseph Chan Nap Kee 陳立基	16th August 2017 二零一七年八月十六日	16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日	HK\$1.137 1.137 港元	202,217	–	–	–	–	202,217
	24th December 2021 二零二一年十二月二十四日	24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日	HK\$0.700 0.700 港元	424,000	–	–	–	–	424,000
<b>Sub-Total</b> 小計				10,620,685	–	–	–	–	10,620,685
<b>Substantial Shareholder</b>									
<b>主要股東</b>									
Lu Ying 陸穎	16th August 2017 二零一七年八月十六日	16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日	HK\$1.137 1.137 港元	275,016	–	–	–	–	275,016
	24th December 2021 二零二一年十二月二十四日	24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日	HK\$0.700 0.700 港元	424,000	–	–	–	–	424,000
<b>Employees of the Group</b>									
<b>本集團僱員</b>									
Other Employees 其他僱員	16th August 2017 二零一七年八月十六日	16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日	HK\$1.137 1.137 港元	3,564,687	–	–	–	–	3,564,687
	24th December 2021 二零二一年十二月二十四日	24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日	HK\$0.700 0.700 港元	4,044,000	–	–	–	–	4,044,000
<b>Total</b> 總計				18,928,388	–	–	–	–	18,928,388

Notes:

- (1) The closing price per share immediately before 16th August 2017 and 24th December 2021, the dates of grant, were HK\$1.15 (after adjustment of share consolidation on 26th March 2019) and HK\$0.70 respectively.
- (2) The exercise price of the share options is subject to adjustment in the case of rights or bonus issues, or other similar changes in the Company's share capital.

The number and the exercise price of share options which remained outstanding on 13th May 2021 have been adjusted due to completion of open offer on 13th May 2021.

- For the share options granted on 16th August 2017, the total number of share options outstanding on 13th May 2021 was adjusted from 7,323,200 to 7,404,388 and the exercise price per share was adjusted from HK\$1.15 to HK\$1.137.

#### Fair value of share options and assumptions

The fair value of the share options granted to Directors, a substantial shareholder and employees was determined using the binomial model. The inputs into the model and the fair value of the total share options granted were as follows:

Expected dividend yield (%)	預期股息收益率 (%)
Expected volatility (%)	預期波幅 (%)
Risk-free interest rate (%)	無風險利率 (%)
Exercise multiple (times)	行使倍數 (倍)
Fair value of the total share options granted	已授購股權總額之公允值

附註：

- (1) 緊接二零一七年八月十六日及二零二一年十二月二十四日(授出日期)前之每股收市價分別為1.15港元(經二零一九年三月二十六日股份合併調整後)及0.70港元。
- (2) 購股權之行使價可因供股或紅股發行或本公司股本之其他類似變動而調整。

由於公開發售已於二零二一年五月十三日完成，故於二零二一年五月十三日未行使的購股權之數目及行使價已作調整。

- 就於二零一七年八月十六日授出之購股權而言，於二零二一年五月十三日未行使之購股權總數由7,323,200份調整至7,404,388份，而行使價則由每股1.15港元調整至1.137港元。

#### 購股權之公允值及假設

授予董事、主要股東及僱員之購股權之公允值乃按二項式模式釐定。該模式之輸入數據及已授購股權總額之公允值如下：

		Date of grant	
		授出日期	
		16th August 2017	24th December 2021
		二零一七年	二零二一年
		八月十六日	十二月二十四日
Expected dividend yield (%)	預期股息收益率 (%)	0.000	0.000
Expected volatility (%)	預期波幅 (%)	79.012	72.564
Risk-free interest rate (%)	無風險利率 (%)	2.030	1.512
Exercise multiple (times)	行使倍數 (倍)	2.80	1.10
Fair value of the total share options granted	已授購股權總額之公允值	HK\$4,684,000 4,684,000 港元	HK\$730,000 730,000 港元

The binomial model is a generally accepted method of valuing share options. The significant assumptions used in the calculation of the values of the share options were risk-free interest rate, exercise multiple, expected volatility and expected dividend yield. The measurement date used in the valuation model was the date on which the share options were granted.

The values of share options determined using the binomial model are subject to certain fundamental limitations, due to the subjective nature of and uncertainty relating to a number of assumptions of the expected future performance input to the model, and certain inherent limitations of the model itself. The value of the share option varies with different variables of certain subjective assumptions. Any change to the variables used may materially affect the estimation of the fair value of the share option.

## COMPETING INTERESTS

As at 30th September 2022, none of the Directors or substantial shareholders of the Company or any of their respective associates has engaged in any business that competes or may compete with the business of the Group or has any other conflict of interests with the Group.

## PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities for the six months ended 30th September 2022.

二項式模式被普遍採納為對購股權進行估值之方法。計算購股權之價值時所採用之重大假設為無風險利率、行使倍數、預期波幅及預期股息收益率。估值模式所使用之計量日期為授出購股權之日期。

基於就輸入模式之預計日後表現所作出多個假設之主觀性質及不明朗因素，使用二項式模式釐定之購股權價值須受若干基本限制之規限，而模式本身亦具若干內在限制。上述購股權價值隨若干主觀假設之不同變量而定，所採用變量任何變動或會對購股權公允值之估計造成重大影響。

## 競爭權益

於二零二二年九月三十日，董事或本公司之主要股東或任何彼等各自之聯繫人概無從事任何與本集團業務構成或可能構成競爭之業務或與本集團產生任何其他利益衝突。

## 購入、售出或贖回本公司之上市證券

本公司或其任何附屬公司概無於截至二零二二年九月三十日止六個月內購入、售出或贖回本公司任何上市證券。

## CORPORATE GOVERNANCE CODE

The Company endeavours to maintain high standards of corporate governance in the interests of shareholders, and follows the principles set out in the Corporate Governance Code (the “Code”) contained in Appendix 15 of the GEM Listing Rules. Except for the deviations described below, no Director is aware of any information which would reasonably indicate that the Company is not, or was not at any time during the six months ended 30th September 2022, acting in compliance with the Code.

Code provision C.2.1 stipulates that the roles of chairman and chief executive should be separate and should not be performed by the same individual. However, the Board’s decisions are implemented under the leadership of the Chairlady with the involvement and support of the chief executive officer(s) and general manager(s) of the Company’s operating companies. The Board believes that the balance of authority and division of responsibility are adequately ensured by the operations of the Board and management which comprise experienced and high calibre individuals.

## DIRECTORS’ SECURITIES TRANSACTIONS

The Company has adopted a code of conduct regarding securities transactions by the Directors on terms no less exacting than the required standard set out in rules 5.48 to 5.67 of the GEM Listing Rules (the “Required Standard”). Having made specific enquiry of all Directors, all Directors confirmed that they had complied with the Required Standard and the Company’s code of conduct regarding securities transactions throughout the six months ended 30th September 2022.

## 企業管治守則

本公司致力保持高水平之企業管治，以符合股東之利益，並遵守GEM上市規則附錄15所載之企業管治守則（「守則」）所載原則。除下文所述之偏離情況外，概無董事知悉任何資料足以合理地顯示本公司於截至二零二二年九月三十日止六個月內任何時間內並無遵守守則。

守則條文第C.2.1條訂明，主席與行政總裁的角色應有區分，並不應由一人同時兼任。然而，董事會之決策在主席之領導下，以及本公司營運公司之行政總裁及總經理之參與及支持下獲執行。董事會相信，由具備豐富經驗及高素質人材組成之董事會及管理層負責運作，足以確保權力平衡及責任分立。

## 董事之證券交易

本公司已採納不低於GEM上市規則第5.48至5.67條所載必守標準（「必守標準」）之董事進行證券交易的行為守則。經向全體董事作出具體查詢後，全體董事確認彼等於截至二零二二年九月三十日止六個月內已遵守必守標準及本公司有關證券交易的行為守則。

## AUDIT COMMITTEE

The Company has established an audit committee with written terms of reference that set out the authorities and duties of the committee adopted by the Board. The committee comprises three independent non-executive Directors and is chaired by Mr. Joseph Liang Hsien Tse who has appropriate professional qualifications and experience in financial matters. The terms of reference of the audit committee are aligned with the provisions set out in the Code. The committee's principal duties are to ensure the adequacy and effectiveness of the accounting and financial controls of the Group, oversee the performance of internal control systems, risk management and financial reporting process, monitor the integrity of the financial statements and compliance with statutory and listing requirements and to oversee independence and qualifications of the external auditors.

The unaudited condensed consolidated financial information for the six months ended 30th September 2022 of the Company now reported on has been reviewed by the audit committee.

By Order of the Board

**North Asia Strategic Holdings Limited**

**Zhang Yifan**

*Chairlady and Executive Director*

Hong Kong, 3rd November 2022

*As at the date of this report, the Board comprises Ms. Zhang Yifan (Chairlady and Executive Director), Mr. Pierre Tsui Kwong Ming and Mr. Kenneth Kon Hiu King (Executive Directors); Mr. Joseph Liang Hsien Tse, Mr. Joseph Chan Nap Kee and Dr. Cai Qing (being Independent Non-executive Directors).*

## 審核委員會

本公司已成立審核委員會，並已書面訂明職權範圍，載有董事會採納之委員會權限及職責。委員會由三名獨立非執行董事組成，委員會主席為梁顯治先生，彼具備適當之專業資格及財務事宜經驗。審核委員會之職權範圍與守則所載條文相符一致。委員會之主要職責為確保本集團之會計及財務監控足夠及有效、監察內部監控制度、風險管理及財務申報程序之表現、監控財務報表之完整性及符合法定及上市規定之情況以及監察外聘核數師之獨立性及資格。

本公司現正提呈之截至二零二二年九月三十日止六個月之未經審核簡明綜合財務資料已經由審核委員會審閱。

承董事會命

**北亞策略控股有限公司**

*主席兼執行董事*

**張一帆**

香港，二零二二年十一月三日

*於本報告日期，董事會成員包括張一帆女士(主席兼執行董事)、徐廣明先生及干曉勁先生(執行董事)；及梁顯治先生、陳立基先生及蔡青博士(獨立非執行董事)。*

# North Asia Strategic Holdings Limited

## 北亞策略控股有限公司\*

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